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#### **ABSTRACT**

The developmental work or phase 1 of a study which will collect information on the operational and financial conditions of the arts and cultural organizations which make application to the National Endowment for the Arts (NEA) for grant support is described. As part of the Economic Data Series, the report will provide the Endowment with information useful in planning and in assessing the important economic trends which are vital to the health of the arts. The study will categorize recent organizational applicants to NEA into on& of eight disciplines: museum; symphony orchestra; theatre; opera; ballet and modern dance; literature; other performing arts; and other arts and cultural organizations. The methodology will be to survey via questionnaires a selected sample of organizations within each of these eight disciplines. The report is presented in two volumes. Volume 1 contains the narrative description of the developmental work performed in phase 1. Described are the preparation of draft questionnaires, design of processing procedures, conduct of the pretest, assessment of feasibility of data collection, the exploration of alternative approaches, data collection approaches, sample design, and the proposed approach. Various project deliverables and supporting documentation are included as appendices in volume 2. (RM)

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# IMPLEMENTATION OF AN ANNUAL ECONOMIC DATA SERIES ON ARTS AND CULTURAL ORGANIZATIONS

FINAL REPORT ON PHASE I

**VOLUME 1** 

**NARRATIVE** 

FINAL

October 28, 1981

Prepared for:

Research Division
National Endowment for the Arts

^ In Accordance With Contract NEA PC 79-22

By:

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#### **FOREWORD**

This report was prepared in accordance with the requirements of contract NEA PC 79-22 by members of the Informatics project team: Sandra L. Daughton, Research Associate; Mary G. Peters, Arts Consultant and Charles A. Darby, Project Director, with contributions from John D. Francois, Systems Analyst.

The Report is presented in two volumes. Volume 1 contains the narrative description of the developmental work performed in Phase I and our final proposed approach for Phase II, data collection. Various project deliverables and supporting documentation are included as appendices in Volume 2.

In the performance of this work, we gratefully acknowledge the guidance of Harold Horowitz, Director, and Thomas I. Litkowski, John A. Shaffer and Thomas F. Bradshaw, Project Officers of the Research Division of the National Endowment for the Arts. We are especially appreciative of the time and effort spent in assisting us by numerous persons from NEA's programs, participating pretest organizations and key service organizations.

Finally, a special 'thank you' is extended to Evelyn Swarr for the superb typing services she has so skillfully and patiently provided throughout the project. Her interest in a quality product has enabled us to maintain high standards in the preparation of all project deliverables. We also extend our appreciation to Teri Miller, who assisted in typing this Final Report.



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#### SECTION 1

#### **EXECUTIVE SUMMARY**

#### 1.1 OVERVIEW

The primary objective of the annual data series is to provide information on the economic condition of the broad range of arts and cultural organizations that make application to the National Endowment for the Arts for support. Within the Endowment, the information will be useful in planning and in assessing the important economic trends which are vital to the health of the arts.

Faced with a need for data on which to base its planning decisions, NEA initiated the development of an annual economic data series designed to collect operational and financial information from arts and cultural organizations which make application to the Endowment for grant support. To this end, NEA sponsored a series of feasibility and design studies which culminated in a data collection contract. The report which follows describes work performed by Informatics Inc. under Phase I of this two-phase development and data collection contract.

Several developments which occurred during the course of our Phase I work resulted in a decision to review and possibly revise the survey design. First, under the original design, we defined the elements on which data would be collected, developed questionnaires designed to collect detailed data and pretested them. However, the pretest indicated that many smaller and less well established organizations were not prepared to provide this level of detail. Second, the design had been based on NEA's original estimate of 2,500 applicants eligible to be surveyed. In that design, the intention was to survey all organizational applicants. In our work with the Grants Management System file, from, which the eligible applicants would be identified, we



1-1

determined that approximately 5,000 organizations were actually eligible to be surveyed. Phird, a recent revision to the IRS Form 990 increased its potential as an alternative data source.

These factors led to the investigation and development of procedures for 1) tailoring the questionnaire more thoroughly to the organization to be surveyed to reduce the respondent burden in completing it. 2) reducing the number of organizations to be surveyed in order to limit the overall respondent burden and keep survey costs within the original plan, and 3) evaluating the usefulness of the Form 990 as a source of financial data on arts and cultural organizations.

Our Phase I work has resulted in a survey design and questionnaires which are tailored to incorporate the 990 and to collect data from a sample of arts and cultural organizations from each of the following discipline groups which are appropriate to the level of analysis possible for each group.

- o Large organizations in the established disciplines (museum, symphony orchestra, theatre, opera and dance).
- o Small organizations in the established disciplines (museum, symphony orchestra, theatre, opera and dance).
- o Literary organizations.
- o Organizations in other less well established performing arts disciplines and all other categories of arts and cultural organizations.

The design will yield data which can be analyzed at one or more of three increasingly complex levels of analysis:

- Definition and description of the universe of arts/cultural organizations and classification of organizational types.
- o Description of the current economic situation of arts/cultural organizations at any one point in time.
- Measurement of change in economic health of arts organizations over time and, ideally, ability to forecast future conditions.

The goal for future years, as more is learned about each discipline group, is to be able to perform higher levels of analysis. The first year of data collection is the first step in an overall plan for improving the quality of information available about these organizations.



The first task was to review relevant background materials and other survey instruments developed by earlier feasibility and design studies as well as various other sources. Currently accepted nonprofit accounting conventions were included in the review. The next task was to further develop and define the elements to be collected. Discussions were held with NEA program personnel and a review of NEA program guidelines was made to aid in this development and to classify organizations according to principal function/activity areas. The final determination of the number and types of questionnaires required was based in part on this classification.

When the data element definitions were prepared, they formed the basis for the design and construction of the actual questionnaires. The drafting of the instruments was mostly a matter of formatting, preparing instructions to respondents, and producing an introductory section of questions to collect descriptive information and clarify characteristics which would affect the analysis of the economic data. Four questionnaires were initially developed: one each for museums, performing organizations and publication organizations, and one for all other categories of organizations.

A preliminary design for the data collection was also prepared using NEA's Grants Management System (GMS) applicant listing as a universe file. The design included procedures for generating mailing labels, building the data base, eliminating duplicate and ineligible organizations from the GMS listing, and determining which questionnaire to mail to a given 'in scope' organization. Based on early drafts of the instruments, detailed preliminary procedures for automated receipt and control and manual/computer editing of completed forms were also prepared.

A pretest was conducted in April-May of 1980 with 21 arts/cultural organizations in general proximity to the Washington, D.C. area. Each was sent a draft cover letter and the appropriate questionnaire for



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completion and evaluation. Appropriate staff of each organization were interviewed regarding the completion of the questionnaire. The results of these interviews were used to revise the instruments and to determine factors which had an impact on respondent burden. We learned that many of these organizations were far more complex than we anticipated, both in terms of their organizational affiliations and the range of functions and activities in which they were involved. We found diversity and complexity in their recordkeeping systems. For example, some organizations kept multiple sets of books because of government or university affiliation. However, we did find that, in all disciplines, generally accepted accounting principles were being followed more consistently than we had anticipated.

Since the structures of the pretest organizations and their recordkeeping systems were more complex than had been anticipated, our questionnaires presented difficulties for respondents in providing data in the manner in which we had requested it. Therefore, to ease respondent burden while maintaining the required level of data detail, we restructured the questionnaires to be more consistent with their recordkeeping systems and with other forms completed by these organizations.

Through a review of the GMS applicant file for a recent 12 month period, we determined that the actual number of eligible applicants would be closer to 5,000 organizations, rather than the 2,500 originally estimated by NEA. The pretest results and the identification of an unexpectedly large survey population raised concerns regarding both individual and overall respondent burden and costs. In an assessment of the feasibility of proceeding with data collection, it was decided, in an effort to reduce burden and cost, to extend Phase I to include the exploration of, and possible development of, alternative data collection methodologies.

Under the Phase I extension, the principal activities carried out were explorations of the uses of the updated Internal Revenue Service (IRS). Form 990 as an independent data source for the Economic Data Series and

of the possibility of collecting valid and reliable data from a sample of applicants instead of the full GMS Universe. In addition, we developed three 'Questionnaire Completion Guides' which linked the questionnaires from three major service organizations (the Theatre Communications Group, the American Symphony Orchestra League and Opera America) with our performing arts questionnaire. A fourth activity was a thorough review and evaluation of the Economic Censuses conducted every five years by the Census Bureau. This work also recommended modifications to the 1982 census questionnaires which would make the Census Bureau data of more use to the Endowment as a means of describing the larger 'universe' of arts and cultural organizations.

The exploration of the IRS Form 990 and the development of a sample design were the principal components of this work and are discussed here in more detail. Because individual respondent burden had become a major concern to NEA, the use of individual Form 990's instead of, or in conjunction with, the questionnaire was investigated. The data available on these 990's appeared to be of sufficient quality to warrant a more thorough evaluation of obtaining them directly from the IRS. To make this assessment, we selected a random sample of 400 NEA grant applicants, determined their Employer Identification Numbers (EIN's) from a listing produced from the IRS. Master File, submitted direct requests for the most recent forms on file to nine regional IRS centers, documented the length of time required to receive them, and evaluated the quality and completeness of the data provided on them.

Of the 400 organizations selected from the GMS list (government and non-arts affiliated organizations were excluded from the 400), 203 appeared on the IRS Master File listing, of which only 81 forms were obtained which contained usable, adequately current (1979 or 1980) data. This attrition rate, and the absence of important data items on the form, represent serious flaws in this data collection methodology. We have thus concluded that, for the purposes of the Economic Data Series, the system of obtaining data on arts

and cultural organizations solely through direct request to the IRS for Form 990's is impdequate. However, it may prove useful as a secondary data source for organizations which cannot or will not complete our questionnaires.

Also, during the extension of Phase I, a design was prepared for deriving estimates from a stratified random sample. The design was guided by the requirement to collect data at three different levels of analysis. Thus, since the data from large organizations in the established disciplines would be subject to the most rigorous analysis requiring the highest levels of reliability, the design calls for including in the sample all organizations in the established disciplines above a specified (yet to be determined) budget level. This will assure that a high proportion of the cumulative budget of organizations in the established disciplines is represented. The smaller organizations in the established disciplines will be selected at a rate between 10 and 20 percent. For the remaining discipline groups, the data analysis goals are less ambitious and do not demand as high levels of reliability. Therefore, the sampling rate for these organizations will be about 20 percent.

The Phase I extension culminated in the preparation of a recommended approach for data collection. The evaluation process included an assessment of approaches which varied in terms of the number of organizations surveyed, the amount of data collected, and the source from which they would be collected. A summary of our final proposed approach, which is a combination of the most feasible elements of those explored, follows.

1.3 PROPOSED APPROACH

The primary feature of our proposed data collection approach is that the amount and type of information gathered and the size of the sample of organizations will vary according to discipline and budget size.

We will collect only that information which the organizations in a given discipline group are readily able to provide. Thus, the large organizations in the more established disciplines will be asked to provide financial and operational detail appropriate to the more comprehensive analyses possible for these organizations. On the other hand, the smaller organizations in the established disciplines and the organizations in the less well defined disciplines will be asked to provide only those descriptive and base-line financial data appropriate to the analyses which will result in basic description and definition of these disciplines. At present, this is the only level of analysis possible for this group.

The large established organizations will be sampled at a higher rate in order to represent a higher proportion of the total arts budget in relation to the universe than their number. The smaller, less well defined organizations will be selected at lower rates since the data analysis goals are more modest.

In addition, in order to further reduce burden, all respondents will be offered the opportunity to submit a copy of their most recently prepared IRS Form 990 in lieu of completing the financial portion of the questionnaire. With adequate follow-up to respondents to verify and explain the data gathered, the quality of Form 990 data should be acceptable.

In summary, our approach is to:

- o survey all disciplines;
- o sample organizations within each discipline to reduce both overall burden and costs;

- o request data appropriate for the highest level of analysis possible for a given discipline group;
- o incorporate the IRS Form 990 to reduce individual respondent burden;
- o request the minimum number of data items and detail necessary to provide the proper level of analysis, thus keeping respondent burden to a minimum;
- o use a separate instrument for each discipline also to reduce individual respondent burden; and
- o perform sufficient follow-up and error resolution to ensure adequate data quality.

Exhibit 1-1, which follows, illustrates the components of this approach and their relationship to maximizing data quality and minimizing respondent burden and costs.

This approach provides the means for initiating data collection and for laying the foundation for longitudinal data collection in the well established organizations. Built into it is the capacity to raise the level of analysis in the less well established disciplines each year as more is known about the organizations. As the questionnaires are further refined based on the results, more specific data can be collected in the future to meet these higher level data analyses without adding to respondent burden. We believe this approach will yield data of adequate quality to permit the annual economic data series to fulfill its future trend analysis and forecasting purposes.

Exhibit 1-1

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#### **SECTION 2**

#### WORK PERFORMED IN PHASE I

This section documents the work performed by Informatics project staff in Phase I: Development of the Economic Data Series. The work, as originally contracted, was to consist of reviewing and expanding data element definitions, designing appropriate survey instruments to collect these data from all organizational grant applicants to NEA and procedures for processing the data, pretesting and revising instruments, and preparing an OMB Clearance Package. With the exception of the preparation of the clearance package, all work had been completed when it was decided to extend Phase I to explore alternative approaches to data collection. The circumstances that led to this decision were (1) the discovery that there were to be about twice the number of organizational applicants originally anticipated and (2) the realization that the survey instrument would place a heavy burden on respondents. The additional work performed under the extension is also described below.

## 2.1 PREPARATION OF DATA ELEMENTS

The Research Division of the National Endowment for the Arts sponsored several years of developmental work which resulted in a set of specifications for the Economic Data Series. These are detailed in a Research Division document, dated November 1977 (revised December 1977), entitled "An Economic Data Series for Arts and Cultural Institutions: A Set of Specifications."

Four separate research projects were conducted under the sponsormip of the Research Division, two of which were economic modeling studies, one which evaluated 'raw' data to examine the problems encountered in creating a time series by linking data from two different sources and, most

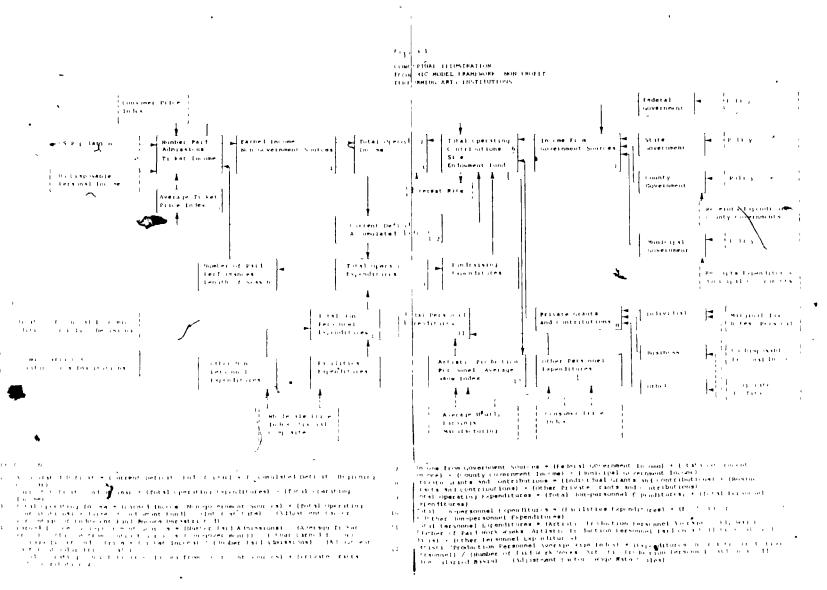


Exhibit 2-1

ERIC Full text Provided by ERIC

relevantly, "A Feasibility Study for an Economic Data Program on the Condition of Arts and Cultural Organizations" by New York University. The latter study evaluated existing sources as a means of obtaining time series data on arts and cultural organizations and made recommendations for developing an economic data series. Methodologies for data collection were discussed and a detailed set of recommended data items was specified in the Final Report. The NYU data items were incorporated, with some minor modifications, into the aforementioned 1977 Research Division document. A diagram from it which reflects the conceptual framework for the economic model is included as Exhibit 2-1.

At the start of the current contract effort, Informatics project staff was given two separate sets of data element definitions: one for Museums and one for the Performing Arts. (Copies of these are included in Appendix A.) Our task was to review these data elements and definitions for their "relevance to the organizations making application to the Arts Endowment." No major modifications were expected for the performing arts and for museums, but similar definitions were to be prepared for several additional types of organizations. To the extent possible, these definitions were to be uniform.

In the interim, between the NYU Feasibility Study which had explored the problems of data collection in the arts based on the state of affairs in about 1975, and the subsequent questionnaire development work performed under the current Economic Data Series Contract (Fall 1979), two significant events had occurred.

The first was the issuance of the "Statement of Position: Accounting Principles and Reporting Practices for Certain Nonprofit Organizations" in 1978 by the American Institute of Certified Public Accountants. This document represented the first 'official' statement by the accounting profession on recommended accounting standards for arts and cultural organizations. Similar pronouncements had been made about colleges and universities

and about the voluntary health and welfare sector in 1973 and 1974, respectively. The impact for data collection is that, unlike earlier years, uniform methods and standards for reporting of financial data will be used in the 1980's for the first time by accountants and auditors who prepare financial data for a majority of the larger arts and cultural organizations.

The second event was an increased interest in the development of the profession of Arts Administration. As a by-product of this interest, the managements (boards and staffs) of many organizations have become concerned with more effective administration and, thus, with better record-keeping activities.

These two phenomena have resulted in an improved outlook for future data collection. Most importantly, the original set of data element definitions for museums and the performing arts needed significant modification to bring them up to date with the new accounting guidelines.

To prepare data elements for the other types of organizations, it first was necessary to categorize the types of organizations making application to the Arts Endowment into homogeneous groupings in order to determine the points of variation in the data elements and definitions. This was a first step in determining the number of different questionnaires that would be required.

We examined NEA Annual Reports and Program Guidelines and conducted interviews with program personnel to determine both the number and the nature of organizational grant applicants anticipated in the coming year. We thoroughly reviewed the developmental studies from which the Economic Data Series evolved. We examined in detail many other data sources, survey instruments and item definitions. We also considered the above mentioned current accounting guidelines for nonprofit organizations since many of the data to be collected were financial. (A listing of materials reviewed is presented in Exhibit 2-2.)

### LITERATURE SOURCES AND QUESTIONNAIRES REVIEWED

# a. QUESTIONNAIRES AND REPORTS OF SURVEYS

NEA applications, especially supplementary schedules and Challenge Grant Program

Ford Foundation: Finances of the Performing Arts

National Research Center for the Arts (NRCA): <u>Museums USA: A Survey</u> Report

NRCA: The Status of Nonprofit Arts and Museum Institutions in the U.S.  $\frac{1000}{1000}$ 

New York University: Final Report . . . Appendix 2-A especially

Opera America: Survey Instrument and Tables FY78 and 79

Theatre Communications Group: Survey Instrument 79 and Report; also correspondence about NEA proposed data elements

American Symphony Orchestra League: Survey Instrument (78-79 season) and reports (77-78 season)

Statistics Canada: Performing Arts Survey 1978 - instrument

IRS: Form 990 for years previous to '79 and forms for '79

LAICA Journal: Survey of visual arts centers (from NEA Visual Arts Program)

New York State Council on the Arts: 1979 Application and Survey Instrument

Institute of Museum Services (IMS): Museum Program Survey 1979

IMS: Grant Applications and Guidelines: 1978, 1979, 1980

# b. DATA ELEMENT DEFINITION SOURCES (other than questionnaires)

Applied Management Sciences: <u>Model Study for an Economic Data Program</u> on the Condition of Arts and <u>Cultural Institutions</u>

New York University: <u>Final Report on a Feasibility Study for an Economic Data Program on the Condition of Arts and Cultural Institutions</u>

Center for Policy Research: A Model for the Analysis of the Performing Arts: A Case Study of the Major Orchestras

Exhibit 2-2



Association of American Dance Companies: <u>American Dance Directory</u> 79-80

AICPA: Statement of Position . . . for Certain Nonprofit Organizations

American Association of Museums (AAM): The Official Museum Directory 1978-79, 1979-80

AAM: Museum Accounting Handbook (ASTC: Accounting Guidelines)

Bureau of the Census: 1977 Census of Service Industries: Theatrical Producers, Show Bands, . . .

: 1977 Census of Service Industries: Amusement and Recreation

: 1977 Census of Manufacturers: Periodicals, Books and Misc. Publishing

Draft of data elements for performing arts (prepared by NEA Research)

Draft of data elements for museums (prepared by NEA Research)

Publications of the Design Arts Program especially <u>New Places for the Arts:</u> A Report from Educational Facilities Laboratories and NEA

National Assembly of State Arts Agencies: <u>National Information Systems</u>
Project: Preliminary Report

Statistics Canada: Financial Ratios for Publishing

Price Waterhouse & Co. Nonprofit Industry Services Group: Files of Financial Statements for Arts and Cultural Organizations

#### c. OTHER BACKGROUND MATERIALS

NEA program guidelines (all programs providing support to arts organizations)

Booz, Allen & Hamilton: A Plan for Collecting Economic Information About Arts Institutions

Exhibit 2-2 (Continued)



Touche Ross & Co.: Financial Reporting in the Arts

Walters Art Gallery: Research in the Arts: Proceedings of the Conference . , .

Baumol & Bowen: The Performing Arts - The Economic Dilemma

Baumol & Baumol: "On Finances of the Performing Arts During Stagflation: Some Recent Data" Journal of Cultural Economics 4:2 pp 1-14.

Task Force Three of National Information Bureau: Working papers on "Uniform Annual Report" for nonprofit organization reporting to state regulators.

Exhibit 2-2 (Continued)

We discovered that the categorization of applicants into groups, the refinement of data elements appropriate for each group and the determination of the number of questionnaires required were such interrelated tasks that they had to occur simultaneously. A part of the task of categorizing organizations was learning about their characteristics and activity areas, which, in turn gave specificity to data items that could accurately describe those activities in a questionnaire. A key problem was the identification and classification of types of organizations applying to NEA programs.

Since NEA awards most grants for projects (i.e., particular activities), the types of organizations represented by the applicants to any one program category can differ. For instance, a museum may apply for a chamber music grant or a media grant. Yet, to accurately survey the organization we would need to know it is a museum, not a chamber music group or a media center. Generally speaking, one wants to survey the overall organization, not one of its subsidiary groups or functions.

An attempt to assess this organizational type versus NEA program structure was made. A list, reflecting the results as of December 1979, appears in Exhibit 2-3. The continually changing nature of NEA programs will require a reevaluation of this structure at the beginning of each new application cycle.

The way to classify organizations for economic data collection is by activity/program areas since these dictate the personnel structure and the revenue sources and expense areas of an organization. An increased understanding of the nature of these areas, gained through our research, permitted the categorization of applicants into homogeneous groupings.

As a result of the efforts described above and discussions with the Project Officer, a revised set of basic data elements was prepared and a matrix developed which categorized organizations into 6 groupings (identified



### ORGANIZATIONS WHICH APPLY TO NEA PROGRAMS

(Classification as of 12/79)

# Architecture, Planning and Design

- Livable Cities:
  - rural, suburban and urban communities
- Design: Communication and Research:
  - academic institutions
  - other nonprofit organizations.
  - Cultural Facilities Research and Design:
  - communities
  - organizations involved in planning new or renovated facilities for cultural activities

#### Dance

- Small Company Touring Program:
  - community arts agencies
  - park and recreation departments
  - schools and colleges
  - museums
- Large Company Touring Program:
  - groups who want to sponsor a large company engagement
- Long-term Dance Engagements: :
  - sponsors willing to engage dance companies for two or more weeks
- Choreography, Professional Companies in Residence, Rehearsal Support, Artistic Personnel, Management and Administration:
  - dance organizations
- Dance/Film/Video
  - dance companies
  - other organizations
- Sponsors of Local Companies
  - local presenting organizations

#### Education

- Learning Through the Arts:
  - community cultural centers
  - experimental schools
  - "schools without walls"
  - other public and private organizations, including state arts agencies

Exhibit 2-3



#### Expansion Arts

- o Instruction and Training, Arts Exposure Programs, Special Summer Projects, Community Cultural Centers, Services to Neighborhood Arts Organizations, Regional Tour Events, Neighborhood Arts Consortia, Comprehensive Technical Assistance Program
  - neighborhood and community arts organizations directed by professionals

#### Folk Arts

- o Presentation of traditional arts and artists, documentation of traditional arts, other inventive and imaginative proposals
  - community and cultural organizations
  - tribes
  - media centers
  - educational institutions
  - professional societies
  - state and local arts agencies

#### Literature

- o Residencies for Writers:
  - state arts agencies
  - libraries
  - theaters
  - museums
  - art centers
  - prisons
  - hospitals
  - colleges
  - professional groups
- o Assistance to Small Presses
  - small, independent presses (university and college presses eligible only under special circumstances)
- o Assistance to Literary Magazines:
  - not for profit magazines that regularly publish poetry, fiction, plays or literary criticism

#### Media Arts: Film/Radio/Television

- o Media Arts Centers:
  - independent
  - associated with museums, universities or state art agencies
- o Aid to Film/Video Exhibitions
  - varied sponsors

#### Exhibit 2-3 (Continued)

#### Visual Arts

- o Artists' Spaces:
  - organizations that provide visual artists with spaces for work and access to resources
- o Artists in Public Places:
  - cities
  - towns
  - universities
  - nonprofit private groups
  - state arts agencies
- o Residencies for Artists, Craftsmen, Photographers and Critics:
  - art\_schools
  - university art departments
  - other institutions
- o Photography/Crafts Exhibitions Aid, Publications, Surveys, Workshops
  - varied (see above)

Exhibit 2-3 (Continued).

by principal activity/function). The matrix (with specification of the variations in the data elements for each organizational category) can be found in Appendix A. This served as the ground work for determining how many questionnaires would be needed. The six groupings were:

## 1. ORGANIZATIONS THAT GIVE PERFORMANCES

- o Orchestras
- o Smaller performing groups (ensembles, jazz, chamber music)
- o Opera companies
- o Choral groups
- o Dance companies
- o Nonprofit theatres
- Others (performing groups of academic institutions, etc.)

# 2. ORGANIZATIONS WITH COLLECTIONS (OR THAT EXHIBIT ART)

- o Museums (including university museums)
- o Historical societies
- o Libraries, archives
- o Galleries

# 3. ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS

- o · Academic departments of universities
- o Arts schools (single discipline, multi-disciplinary)

3.

# 4. ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS

- o Centers
- o Festivals
- o Other presenters

# 5. ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE)

- o Small Presses
- o Literary magazines
- o Other

### 6. BROADCASTING (TELEVISION/RADIO)

- o Public
- o University-owned

Service organizations and public agencies (e.g., state arts agencies) were not to be included in the Economic Data Series. The issue of including arts organizations that were part of overseeing academic institutions was debated, and it was decided to include them if they have budgets that could be segregated from the parent educational organization.

The next step was to estimate how many organizations fell into each category and whether or not enough was known about each group to warrant the development of a separate questionnaire. It was finally decided to construct four questionnaires, one each for museums and galleries, performing arts organizations, publication organizations (literary magazines and small presses) and all other arts/cultural organizations. Once the specification of the data elements, number of questionnaires and types of organizations to be surveyed with each instrument were determined, the preparation of detailed definitions of the data elements could begin.

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Care was taken to prepare concise, clearly written definitions as they are crucial to the collection of reliable and valid data. It is in this process that a data element is defined operationally in the questionnaire. For example, a data element such as "Subscription Series Ticket Income" was defined as:

"Total receipts from ticket sales, excluding any admissions taxes. Include resold tickets as single ticket sales. Organizations that sell memberships which include tickets to performances should show the value of the ticket portion in this section."

The lack of carefully defined data items results in data that cannot be trusted, e.g., one organization might include the admissions tax; another one would exclude it. The lack of definition also frustrates the respondent because he does not know whether to include something in the data item or not, e.g., the admissions tax.

For each item in each questionnaire, separate definitions were prepared in a parallel fashion across questionnaires which were relevant to the types of organizations being surveyed through that particular questionnaire. (Copies of these in final form, prior to questionnaire construction, are included in Appendix A.)

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#### 2.2 PREPARATION OF DRAFT QUESTIONNAIRES

# 2.2.1 Determination of the Number of Questionnaires Required

As discussed in Section 2.1, this subtask was accomplished as an outgrowth of the development of the data element definitions for the various groupings of NEA grant applicants.

As stated, we determined that we would develop four questionnaires for pretesting prior to the first cycle of data collection. Two principal considerations which affected this decision were 1) the number of applicants anticipated in each group during the first data collection cycle, and 2) our ability to describe the activity areas of each group adequately enough to warrant a special questionnaire.

Separate questionnaires for museums and performing arts organizations were expected. Even though the number of organizational applicants to the Literature program was to be less than 300, we felt that this group was different enough to be surveyed with a separate questionnaire. We decided to deal with educational organizations by surveying them through the questionnaire most applicable to their particular art form and asking some general questions in the first part of the questionnaire that would explain their circumstances.

In the case of the remaining categories: sponsor/presenters, broadcasting groups and all other types of applicants, it was decided that a generalized questionnaire which attempted to describe their structures, functions and activities was necessary. Within the time and cost constraints of the original contract for the design work, it was not feasible to conduct the more extensive research that would be necessary to develop separate instruments for these groups for the first year of data collection. Our plan was to conduct extensive follow-up with these groups and to use the first year's data to become knowledgeable enough about them to develop additional

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questionnaires for future cycles. After some discussion with NEA project personnel regarding appropriate titles, the following instruments were developed:

- o Museums and Similar Organizations
- o Organizations Which Give Performances
- o Publication Organizations: Literary Magazines and Small Presses
- o Multi-Art/Cultural and Media Organization's

### 2.2.2 Preparation of Draft Instruments for Pretest

The preparation of data element definitions resulted in a ready-made format from which questionnaire construction naturally evolved. Since definitions were to be incorporated into the body of the instrument, the task of converting the data elements into questionnaire items was mostly a matter of spacing, numbering and insertion of additional instructions to the respondent, where appropriate, as well as spaces to record responses. Minor modifications to wording were required primarily for consistency. Cross-references to related data items were inserted. Service organization questionnaires were occasionally utilized as a source of formatting or wording of particular data items for specific disciplines.

General instructions and a draft cover letter were developed, as well as an introductory section consisting of questions designed to provide stratification data and to clarify organizational characteristics which would affect and/or explain the financial and operational data obtained through the remainder of the questionnaire. Preliminary drafts were submitted to NEA for review and modification. After a few exchanges of revisions back and forth, the pretest instruments were finalized. (Copies of the Pretest questionnaires are located in Appendix B.)



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A variety of issues were left open for evaluation in the Pretest. Some of them related to instrument characteristics such as length, page size, print type and size, use of space, format, use of color, etc. Others had to do with availability of some data items, and compatibility with organizations' recordkeeping systems. Still other issues arose from specific areas in which we lacked understanding and/or knew problems existed in obtaining useful data. All of these were to be explored in the Pretest debriefings and resolved during finalization of the instruments for full data collection. The discussion on the Results of the Pretest (Section 2.4.2) presents the issues, their impact and our resolution.

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As part of the original Phase I effort, a system design for collecting and processing of the data was developed. In this section, only highlights of the design are presented. A complete description of the process design can be found in documents submitted earlier to the Research Division entitled "Data Collection Procedures" and "Computer Processing" (see Appendix I for a description of this material). This design was prepared prior to the finalization of the Pretest questionnaires and will require modification to reflect changes in the data collection methodology and in the contents and design of the final questionnaires.

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#### 2.3.1 Universe Preparation

The proposed process for preparing a universe of "arts and cultural organizations" was to use, as a base, the Grants Management System (GMS) of NEA. The GMS is a computer system designed to facilitate the processing of grant applications. There are 15 different categories of applicants to one or more of 20 programs. These different types of applicants include individuals, organizations, educational institutions, state art agencies, etc. Since the concept of the Economic Data Series was to survey nonprofit arts and cultural organizations with separable budgets, only appropriate categories of applicants were to be selected.

Each month, these appropriate applicant organizations were to be selected from the GMS file and a list forwarded to Informatics. The listing would then be screened to insure that only "eligible" applicants had been selected. This process would eliminate those applicants which were assigned incorrect codes, or which, for some other reason, fell out of the scope of the Economic Data Series. Additional screening would be made to remove duplicate applicants, i.e., those having submitted more than one application during the year.

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The following is a summary of those aspects of the originally proposed data processing system which are relevant to any data collection methodology used for the Economic Data Series.

# 2.3.2 Mailout of Questionnaires

Prior to the mailing of questionnaires, a determination must be made as to which questionnaire each organization will receive. This operation is essential since the program and category codes on the application are not always indicative of the type of applicant (e.g., a museum applying under a performing arts program). The Applicant File which has been built for the current cycle will be used to print mailing labels.

In future years, there will be two criteria for printing a label: either no current year mailout date is on the file, or the last mailout date was more than 12 months previous (to prevent an organization from getting more than one questionnaire in any one survey year and to make sure that, in later cycles of the Economic Data Series, an organization would not be surveyed again until it could provide data for the next year). The latter organizations would be sent a questionnaire only after 12 months from their last mailout date had passed.

#### 2.3.3 Automated Receipt and Control

The Applicant File will be designed to permit entry of the dates at which various steps in the processing occur for each organization in the survey. Other information such as the applicant number, name and address, type, program and category codes, etc. will also be maintained on the file. All of this information will be used for producing status reports, enabling project management to monitor data flow, response rates, and to initiate follow-up. The following chart (Exhibit 2-4) presents a functional workflow for the receipt/control operations. The results of most of the activities presented in this chart would be recorded on the computer for later status reporting.





# 2.3.4 Manual Editing

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Manual editing of the questionnaires will consist of the following types of checks:

- 1) Acceptable dates
- 2) Missing key items
- 3) Addition checks
- 4) Range checks
- 5) Logic (or consistency) checks

The date check will insure that the information contained in all of the questionnaire sections represents the same time period. Key items considered to be necessary for completion of the instruments will be checked. Addition checks will verify that the totals provided equal the sum of their parts. Range checks will be applied to assure that a response falls within a predetermined acceptable range. Logic checks will compare responses to selected items to determine that they are in proper relationship to one another.

#### 2.3.5 Computer Editing

Informatics project staff prepared a set of preliminary computer edit specifications for each of the four questionnaires. All edit criteria were based upon early drafts of the questionnaires prior to the Pretest. Detailed examples of the edit specifications are contained in the original documents referenced earlier.

All questionnaires will be subject to an initial check and then will be fully edited according to the computer edit specifications. Those questionnaires having at least one error will be placed on an error file for later correction. Questionnaires which have passed all edits are merged with the records on the Current Data File, and an associated list of those which passed will be printed.

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# 2.3.6 Error Resolution

The process of resolving errors in the responses to the Economic Data Series questionnaires will involve several steps, each under stringent control to insure that all data are processed accurately, completely and in a timely fashion. Each step is described briefly below, in the order in which it will be performed:

- 1) Check the computer edit processing totals report for completeness and verify that the control totals indicated by the report are in balance.
- 2) Pull from the batch control area all hardcopy questionnaires which were rejected by the computer edit.
- 3) Resolve the following types of errors:
  - miskeyed data
  - completeness errors
  - out of range warning errors (Examine and attempt to determine reasonableness of response.)

Attempt to resolve the following fatal errors:

- arithmetic errors
- inconsistent data

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- range and limit violations

If there are any problems with financial data, attempt to resolve financial errors through examination of the questionnaire and any supporting documents.

4) If necessary, contact respondent to resolve errors.



- 5) Group all questionnaires which have been corrected during the day according to control number and tag them "To Be Verified."
- 6) Enter transactions for correcting the questionnaires.
- 7) Run the general update program, making corrections to the error file.
- 8) Verify results of the correction run against the actual questionnaires to insure that all fields requiring corrections were updated properly. If there are still fields requiring correction, repeat steps 6 through 8.
- Run the computer edit program with the corrected Error Data File as input.
- 10) Repeat step 1. If any questionnaires still fail the edit due to the corrections which were just made, repeat steps 2 through 10.

#### 2.3.7 Building the Data File

Once all the keying for a batch has been completed, the records are then sorted, grouping all fields keyed for each separate questionnaire. Those fields containing responses will then be loaded to a skeleton version of the questionnaire, reconstructing the form on the file. All other fields in the record which were not loaded will be zero-filled, indicating item nonresponse. The format of the keyed data record for each field is also the same format used for correction, providing a common communications base within the system.

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In addition to the questionnaire item responses, there are several other types of information to be included on the file which will be required for data analysis. These include a set of "flag" fields for each field on the questionnaire to indicate edit or imputation status. Certain "recode" fields may also be necessary for producing tabulations.

Several of the final tabulations may include comparisons of data across organizational types. Since there are varying organizational types both within and across questionnaire types, it will be beneficial to have one format on the file. There would still be separate record types corresponding to the questionnaire types, but the location of common data across questionnaire types would be physically the same on each record.



#### 2.4 CONDUCT OF THE PRETEST

An essential step in the development process for any questionnaire is the conduct of a pretest. The proposed instrument is sent to a small sample of potential respondents who have agreed beforehand to complete it and to discuss both the instrument itself and the process followed in providing the data requested. This methodology elicits from respondents any problems they encountered with the questionnaire and provides input for revision to, and improvement of, the instrument.

# 2.4.1 <u>Pretest Procedures</u>

#### 2.4.1.1 Selection and Enrollment of the Pretest Sample

In consultation with the NEA Project Officer and Program Officers, a sample of 26 organizations in the general proximity of the Washington, D.C. area was selected for a pretest. The organizations approximated a heterogeneous cross-section of the types and sizes of arts organizations that make application to the Arts Endowment which would be considered within the scope of the Economic Data Series. Within this framework, we selected the sample to include the types of organizations for which we anticipated potential data collection problems or from which we could learn the most about the questionnaires and procedures for purposes of revision.

The 26 organizations were contacted by telephone, and those agreeing to participate were sent a questionnaire. One organization could not be located, and two of the smaller organizations did not wish to participate. Dates were set for members of the Informatics project staff to visit the remaining organizations which had agreed to participate in order to interview staff who completed the questionnaire. Two of those organizations were never interviewed. In one case, the respondent never had an opportunity to fill out or to examine the questionnaire in detail; and in the other case, the general

manager died suddenly during the interim and the questionnaire could not be located. The remaining 21 organizations that participated are listed in Exhibit 2-5 and represent the four questionnaires in the proportions indicated below:

- o Museums (5)
- o Performing Arts Organizations (7)
- o Literary Organizations (3)
- o Other Arts Organizations (6)

Although we did not formally pretest the questionnaire with the service organizations representing the more established artistic disciplines, we did send each a copy of the relevant questionnaire for review. In order to discuss the instrument and the survey, we later met with representatives of each of the following organizations:

- o Association of American Dance Companies
- o American Association of Museums
- o American Symphony Orchestra League
- o Opera America
- o Theatre Communications Group

### 2.4.1.2 Debriefing Interviews

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To document the debriefing interview, a "Pretest Debriefing Instrument" was designed for each questionnaire. (See Appendix C for an example of one of these instruments.) The Debriefing Instrument provided a structured method for recording responses to questions and discussion of issues that we determined beforehand were important to cover. The instrument also provided space for identifying new issues that were raised during the session.

Each section of the questionnaire was covered in the debriefing as was the cover letter and the general instructions. For each data item, information was sought regarding its availability, whether the resondent

#### PRETEST ORGANIZATIONS

MUSEUMS

(5)

Bayley Museum of Fine Arts, Charlottesville, VA Baltimore Museum of Fine Arts, Baltimore, MD

Mint Museum, Charlotte, NC

Virginia Museum of Fine Arts, Richmond, VA

Walters Art Gallery, Baltimore, MD

PERFORMING ARTS

ORGANIZATIONS

(7)

Alvin Ailey, New York City, NY 5 x 2 Plus, New York City, NY Arena Stage, Washington, DC Charlotte Opera, Charlotte, NC Baltimore Symphony, Baltimore, MD Charlotte Symphony, Charlotte, NC

Jazzmobile, New York City, NY

LITERARY ORGANIZATIONS

(3)

Clay Books, Charlotte, NC Sun & Moon, College Park, MD Black Box Magazine, Washington, DC

OTHER ARTS ORGANIZATIONS

(6)

Capitol Hill Arts Workshop, Washington, DC Community School for the Arts, Charlotte, NC Global Village, New York City, NY Spirit Square, Charlotte, NC Virginia Beach Arts Center, Virginia Beach, VA Arlington County Visual and Performing

Ante Anlington VA

Arts, Arlington, VA

Exhibit 2-5

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understood it, whether we had asked for the appropriate item and defined it correctly, and whether there were any other problems. In addition, we determined the type and state of accounting and recordkeeping systems from which data were obtained and the time required for the completion of each section of the questionnaire. We also asked the respondent to react to the cover letter in terms of whether it would encourage participation.

The debriefing session took roughly 2 to 4 hours, depending on the amount of time the respondent was willing to devote to it. Many respondents volunteered much more information than we were requesting and showed great interest in being helpful.

Fifteen organizations completed the questionnaire. Two of the six organizations that did not fill it out, had not understood that we wished the questionnaire completed prior to debriefing, but had thoroughly reviewed it in preparation for the debriefing. One claimed to have never received the questionnaire, and the other three did not have time to complete it before we were scheduled to visit, but did take the time to review it. This experience (selecting a sample of 26 organizations and receiving 15 completed questionnaires) may be an indication of the number of questionnaires one might expect to receive with minimal nonrespondent follow-up, (i.e., a 58 percent response rate). The number of organizations with whom interviewers conducted a debriefing (21 out of 28 organizations) might be an approximation of a final response rate of 80 percent.

### 2.4.2 Results of the Pretest

The pretest questionnaires were developed to reflect the structure, activities and recordkeeping of the arts organizations as they were understood at that time. As stated earlier, there were a number of issues and problems that we intentionally left unresolved, and we chose our pretest

sample specifically to investigate these issues and problems and to use the pretest experience to resolve them. There were three basic questions we wished to address:

- What were the structures and activities of the organizations?
- 2) How were specific expense, income and operational data items reflected in the records of the organizations?
- 3) What were the methods used for and levels of sophistication in the recordkeeping systems of the organizations?

The experience revealed that, in general, our perception of the methods of, and sophistication in, recordkeeping was correct. Likewise, our perception of how specific data items were reflected in the records was also basically accurate. However, we found that the structure and activities of these organizations as we had categorized them were inaccurately or too simplistically reflected on the questionnaires. Additionally, we discovered a higher incidence of certain organizational characteristics than we anticipated, i.e., affiliations with a parent organization (such as a university) or involvement in multiple functional or cross-disciplinary activities. Although we had selected a single organization to reflect a certain characteristic, we found that two or three others also exhibited the same or a similar characteristic. This indicated greater structural and operational complexity in arts organizations than we had originally assumed.

The remainder of this section will present a detailed discussion of key issues and will document various reactions of pretest respondents. To provide a coherent picture, we have categorized the issues and problems encountered during questionnaire development and pretesting into three areas:

Variety/Complexity in Activities, Functions and Structures 1)

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- 2) Problems with Specific Data Items
- 3) State of Recordkeeping

In each area, we will identify the issues and problems that surfaced during development of the questionnaires, describe in detail what we found during the pretest and discuss the implications for collection of high quality data.

#### 2.4.2.1 Variety/Complexity in Activities, Functions and Structures

One of the traditional complaints regarding collection and analysis of data in the arts has been that the "extraordinary heterogeneity" in organizational structures and financial records inhibits "systematic analysis" of their financial statements ("On Finances of the Performing Arts During Stagflation: Some Recent Data", Journal of Cultural Economics, 4:2 p.2). Our task in the development stage was to reduce the effects of heterogeneity by designing a set of questionnaires that would permit 'systematic analysis' of arts organizations. In analyzing systematically the operations of organizations while avoiding misinterpretation of data, one cannot dismiss the differences in structure, activities, functions, size and possibly location.

A ballet that operates a school cannot be equated with one that A museum that conducts extensive outreach and performing arts programs cannot be equated with one that is solely a research institution. A theatre that sponsors productions by other groups cannot be equated with a purely resident theatre. At successively higher levels of aggregation in the data, however, these differences become less relevant. In fact, in terms of totals (e.g., total income for all organizations in a given discipline), these differences have no significance. But for input-output analysis (a prerequisite for economic forecasting or measurement of change), these differences must be taken into account.

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In the pretest, we found not only the expected 'heterogeneity' among organizations, but also a multiplicity of activities/functions performed within a single organization. The following are some examples:

- Arena Stage consists of three performing entities: Arena, 0 Kreeger and Living Stage(s). On our pretest qustionnaire, Living Stage was included in some but not all of the data. Consequently, the totals had to be adjusted accordingly.
- We had been told that the Black Box was a literary 0 magazine/small press operation. Instead, we found a multi-activity organization, the Watershed Foundation (an 'umbrella' organization with four subsidiary entities, including the Black Box), that not only published materials, but also distributed literary materials produced by other organizations. Furthermore, those materials were not in the print medium, but were electronic-disks and cassette Consequently, our 'Publication Organization' questionnaire was not particularly relevant and, in fact, would have provided us with highly misleading data. A 'Multi-Art/Cultural and Media Organization' questionnaire would have more appropriately described the organization.
- The Jazzmobile had been identified to us as a performing 0 Instead, we found it to be an educational, performing and sponsoring organization with its education component being its principal focus. Its only salaried staff were administrators and instructors.
- We knew museums were multi-faceted, but the pretest 0 strongly confirmed the need to carefully interpret their data (especially financial) to take into account these

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multiple activities. The pretest questionnaire had emphasized the curatorial/collection/exhibition aspects of museums, when in reality, from a data collection standpoint, museums are structured more like art centers.

To summarize, we found organizations that were cross-disciplinary and/or involved in multiple activities while maintaining the primary focus in one discipline; we found organizations which were multiple entities such as Arena Stage; we found organizations which pursued multiple functions within a single discipline such as the Black Box or the Jazzmobile. And this was equally prevalent with both large and small organizations.

We hypothesize the following as an explanation of this phenomenon. In order to survive economically and to serve their constituencies, many arts organizations are involved in every step of the artistic process from the training of artists to the distribution of art to the ultimate consumer. 'Vertical integration' is the economic term used to refer to the spread of business organizations into the full range of activities related to the acquisition of raw materials, production, marketing and distribution of its product. We hypothesize that, in order to maintain or obtain economic viability, more arts organizations have become, in their own way, vertically integrated. This phenomenon somewhat complicates the gathering of data on the sources of income, distribution of expenses and measures of productivity in a questionnaire. This is particularly evident with some literary magazines and small presses, with many organizations in the "Other Arts" category, and even with some of those in the traditional performing arts and museum disciplines. However, without several years of reliable data, it is difficult to test such a hypothesis.

It was discovered during the Pretest that a related phenomenon is more predominant than anticipated. To maintain economic viability and for other reasons (not all of which are fully understood), arts organizations have also developed many affiliate, subsidiary and parental relationships not

only with other types of nonprofit and governmental entities, but also with other arts organizations. Since the number of organizations which are involved in such relationships is significant, a new set of questions would be needed on the questionnaire to capture data regarding these interrelationships.

This raises a very important issue. Namely, which organizational entity should we be surveying? We had originally assumed that we would survey the applicant entity and that the data reported would reflect that entity. However, the situation we encountered with the Black Box and Arena Stage caused us to abandon this assumption. As illustrated above, the Black Box was a subsidiary of the Watershed Foundation, and the latter would have been the more appropriate organization to survey. However, surveying the parent is not the universal solution. Many subsidiary entities applying for NEA funding have parental entities that are inappropriate to survey. (The university museums and theatres are important examples.)

A major concern with this entity question is one of knowing whether the activities of auxilliary and affiliate organizations are reflected in the data as gross or net figures or are excluded completely. Is the women's guild or membership association included or excluded? The problem is not so much whether to include or exclude these parents, subsidiaries or affiliates (although theoretically a uniform methodology would be preferable), but rather to be sure that what is reflected in the data is indicated.

There was another kind of structural relationship discovered during the pretest, one in which two or more organizations collaboratively share major services, resources or facilities. The 5 x 2 Dance Company, for example, had such an arrangement. A separate entity provided management services for 5 x 2 and many other small dance companies. This type of arrangment is difficult to reflect in the expense figures that are connected with the management functions. Without knowledge of this arrangement, one might assume that there was little or no management cost and, consequently, a much higher ratio of artistic expenses to total expenses than is actually the case.

Another issue that we were aware of from the start was the problem of defining 'producer' versus 'sponsor' functions. To avoid double counting of artistic activity (i.e., the same performance being reflected by both the producer and the sponsor), we developed a working definition of what we were intending to measure: artistic production rather than sponsorship, presentation or distribution of art. The 'sponsor/producer' problem is most acute in the performing arts area and was found not to be a simple question of excluding the sponsor/including the producer. In reality, there is a broad functional spectrum ranging from those organizations that are exclusively producing organizations, to those that are exclusively sponsoring organizations, with those that do both in varying degrees in between.

From a data collection standpoint, in order to perform systematic analysis, one must identify the salient characteristics which define extremes of the spectrum as well as the gradations between them. A solely 'producing' performing arts organization maintains full control over those artistic decisions which relate to productions/concerts/repertoire. It also employs its own performing artists. A solely 'sponsoring' organization usually neither maintains direct control over the artistic production/concert/repertoire decisions nor employs performing personnel. It hires other performing groups and presents them to the public. Its function, therefore, is to facilitate the presentation or distribution function—"getting the art to the people." It may request that a certain production/concert/ballet/opera be performed, but leaves the casting/directing/lighting/costuming decisions to the artistic management of the performing group.

Therefore, the most salient characteristics which distinguish between the producer/sponsor functions are control over production decisions and employment of performing artists. The ramifications for economic data collection are that the types and magnitudes of income and expenses and related operational outputs vary according to position within this spectrum. If all groups involved in the performing arts had one or the other set of



characteristics, data collection would be simple. All producers would be identified easily, and included just as all sponsors would be excluded. However, in reality, many organizations fall into the middle of the spectrum and present problems in classifying them as either producers or sponsors. Consider the following examples which reflect different points on the spectrum from sponsor to producer:

- o The Washington Performing Arts Society (a scheduling, promoting and ticket selling organization) and Spirit Square (a visual and performing arts center in Charlotte, North Carolina) are two sponsoring organizations which have no control over production decisions and employ no performing artists.
- o The Jazz Arts Society of Washington, D.C. (we are told) employs no performing artists and has control over only a few of the production decisions. The purpose of the Jazz Arts Society is to promote the discipline of Jazz by organizing performances.
- The Jazzmobile (an educational organization in New York City that uses Jazz as its vehicle of instruction and entertainment) employs a few performing artistis, mainly as teaching/demonstration staff, hires other performers when presenting a concert and controls many but not all production decisions.
- o The Charlotte Opera employs only a core group of performing artists—it hires most performers on a per production basis—but has control over all production-related decisions.



o The Baltimore Symphony employs almost all of its performing artists (musicians) and controls all production/concert-related decisions.

These organizations represent different points on this producer/sponsor spectrum. Furthermore, to complicate the issue, many of the larger organizations that are traditionally considered to be producing groups also regularly sponsor other groups. For most of their activities, they can be placed at one end of the spectrum, but for a minority they are at the other end. These organizations should be included in an economic data collection, but their sponsoring activities must not be counted as producing activities.

Other disciplines have this producer/sponsor (presenter, distributor) problem, but traditional data collection has not sought to make any distinction. Consequently, one cannot rely on aggregating bottom line figures and equating the total to "the production of art" in any one discipline because to do so would result in a gross overstatement of the amount of production activity in that discipline (particularly in terms of economic impact on the industry as a whole).

The implications of these findings—multiple activities and functions, complex organizational structures, and problems with the producer/sponsor classification—are that:

We cannot rely on 'bottom line' or gross figures to explain the economic size of certain activities or disciplines. We must see subsidiary detail for these figures or acquire information of the types and extent of all activities reflected in them.



- 2) We need information about all of the activities and functions and organizational structures of these organizations before we analyze the operational or functional characteristics represented by these figures.
- We cannot assume that a particular organization is a single entity operating within a single discipline.

Therefore, we need to view organizations functionally and develop, during the first cycle of data collection, a taxonomy of arts organizations that will permit systematic and accurate analyses of the nature and level of economic activity in which they are involved.

# 2.4.2.2 Problems with Specific Data Items

a number of specific data items were found to be problematic during the developmental stage. Our task was to take the data items suggested by previous studies done for the NEA Research Division, refine them and develop definitions (i.e., determine ways to measure them quantitatively).

PFor example, a data item much in demand is wage rates of performing artists. But how does one measure this variable? Which performing artists should be included? Only full time employees? How does one define "full-time"? Many regular performing artists are not 'employees' in the traditional sense. Because of traditions and tenuous economic conditions, the arts have developed complex and non-standard hiring and staffing practices. For example, if the norm for employment was 40 hours a week, 52 weeks a year (with paid vacations), then determining a wage rate would be a matter of dividing the total salaries and wages for a particular personnel group (performing artists, for instance) by the number of people in that group. Measuring the change in that rate over time would be a relevant statistic. Therefore, developing an accurate measure of the wage rate in the performing arts is a complex task.



Another 'in demand' data item is ticket prices. This too has been a difficult variable to measure accurately. If there were a single price per admission to a museum or per ticket to a performance, one could easily observe and measure any change. However, uniformity is not the reality in either situation.

Defining the average wage or the average price of a ticket/admission is extremely complex. The assumption that people in the arts work a standard work week is erroneous. Therefore, since an obvious standard cannot be assumed, it is necessary to develop an index for such data items. An index is a quantitative measure of a phenomenon. The Consumer Price Index is a familiar example. It is a composite of many figures (reflecting price changes in food, fuel, housing, durable goods, etc.) which attempts to measure inflation. The question which arises is one concerning the accuracy of the index.

We felt that requesting actual annual salaries and wages for specific personnel was inappropriate, so we chose instead to ask for total salary and wage costs by category, the number of people represented and the number of hours or weeks they worked during the year. This information was to be requested for the personnel categories that had been defined by NEA. We then planned to calculate an average ourselves. This approach proved difficult for some pretest respondents to cope with, especially the task of providing the number of hours and weeks spent by personnel in each category. The personnel categories in our questionnaire were different from those in the payroll records maintained by most organizations. (In resolving this problem, we subsequently changed the categories to match the new accounting and reporting guidelines as developed by the accounting profession and used on the IRS Form 990. We also used sub-categories that are standard to specific disciplines and asked for data separately by discipline. For disciplines with no standard sub-categories, we eliminated the detail.)



The ticket price index was also difficult for some respondents. We had asked only for a high and low price per performance category which did not account for multiplicity of prices between the high and the low. Therefore, we planned to calculate an average by dividing the total income for all performances in a category by the number of people who attended or the number of tickets sold. For most types of performances, accurate attendance was difficult for pretest respondents to provide. Consequently, the accuracy and usefulness of this calculation would be questionable.

Other problemmatic data items included:

- Definition of government support Arts organizations traditionally split income from government sources between grants with services required (considered earned income by many performing arts organizations) and grants without services required. As had been recommend to NEA, we had designed the questionnaire to reflect all government monies in one place. This proved especially troublesome for respondents in the performing arts because of the tradition of reporting it the other way.
- Inclusion of in-kind services, donated facilities, and materials These are difficult to value, but their exclusion grossly understates the economic activity of some organizations, especially those affiliated with government or a university. We were amazed to find that every museum in our pretest sample was affiliated in some way with the local governmental body (excluding the university-affiliated museum) and was being provided with some in-kind (i.e., free or at greatly reduced cost) services.



For small arts organizations, this in-kind activity took another form: a heavy volunteer component and much unpaid (i.e., donated) time spent by paid employees. This in-kind service provides a significant reduction in stated costs and often represents the margin between solvency and bankruptcy.

The section in the questionnaire on in-kinds was difficult for some respondents to complete. In fact, for museums, we encountered a reluctance to value and make publicly known the nature of the facilities and services provided free by a 'parent' organization, such as the municipal government. However, from an economic standpoint, activity is occurring even if no monetary transactions flow through the books. The accounting profession had in the past held the opinion that since these services cannot be objectively valued they should be ignored. That opinion has changed during the last few years and now such data should be increasingly reflected in the financial records of arts organizations. (Our review of IRS Form 990's (see Section 2.6.1) revealed that of those organizations which completed a new 1979 form, most indicated that they did have in-kind services, facilities, or materials during that year.)

Definition of Attendance - Obtaining accurate statistics on attendance has been a perennial problem for arts organizations. In only a few cases is an attendance figure likely to be accurate. In the performing arts, this occurs only when the organization itself has handled the ticket sales to a performance. The most inaccurate counts result from performances in the parks where a police estimate of a

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crowd is the best estimate available. Even in museums which count admissions, the coming and going of staff members, organized groups, and other special situations have been known to inflate the figures. (One museum on the West Coast (not a pretest organization) realized that people from an adjoining park who were coming in only to use the rest room facilities, were being counted as visitors.)

4) Other activity areas (education, sale of artistic products, electronic media, etc.) were also difficult to reflect in the questionnaire without extensive inquiry. This is partially due to a lack of knowledge about the extent and nature of these activities in arts organizations.

# 2.4.2.3 State of Recordkeeping

As stated earlier, we were cognizant of two major trends that began in the early 1970's. One was the development of accounting guidelines for arts organizations. The museum discipline had developed guidelines for itself in 1976-77, and the accounting profession issued their Statement of Position at the end of 1978. These developments represented the first concerted efforts at standardizing financial reporting by the nonprofit sector (which includes the arts). The second was the growing interest in arts management and administration. With the legitimization of the management function, came the need for information to support that function, including maintaining records on past performance of the organization.

Our work on the first task, identification of data elements, produced a comprehensive set of definitions which reflected complex fund accounting and required detailed inclusion of information on in-kind contributions and provisions of space. We manipulated the data definitions to

incorporate specific data items such as wages and salaries by certain categories, that had been recommended to NEA by previous studies while trying to adhere to the newly recommended accounting guidelines as much as feasible.

In summary, we found that the new accounting guidelines were being followed more often, and the records of these organizations were in a better state than had been indicated by earlier studies. In particular we found the following:

- 1) <u>Functional Allocation of Expenses</u> The allocation of expenses by major functions was more predominant that we expected. We thought we would find this in museums but it also proved to be true in the larger performing arts. As long as personnel and facilities costs are specified under each functional area, we can recombine the figures to reflect personnel versus non-personnel costs. As discussed in Section 2.6.1, the IRS Form 990 requires a similar format. Between the Form 990 and the recommended accounting guidelines, this format should soon become standard for all but the very smallest organizations.
- 2) Definition of Earned Income The issue of where to report government support was raised in the preceding section but is also relevant here from another perspective. The accounting guidelines and the Form 990 prefer to place all monies from government sources together rather than split them between earned and support income. This had also been one of the very few strong recommendations made by previous studies, because of a lack of consistent treatment of this in the past. However, the tradition in economic data studies in the arts has been to define 'grants with services required' as 'earned income'. An analogous definition problem is in the placement of earnings on vested endowment funds. Traditionally, endowment income has been considered part of support income. It is now considered, like all other investments, as earned income.

- 3) Specification of Expense Items It becomes difficult and dangerous to specify subsidiary items of expense (such as xavel, per diems, collection expenses or printing) especially in disciplines where not much is known about how an organization operates. The specified items may not match the items kept in the books by the organization. If a match does not exist, the organization has a painstaking job of creating that piece of data. Another problem can be the innocent misrepresentation of expenses. If the questionnaire does not provide the correct items, the data will be misleading. This was especially true for the literary magazines and the 'other arts' organizations. In literature, for example, we had erroneously assumed that every operation would have its own personnel and its own press. For one literary endeavor, the largest expense items were dues, purchase of books and periodicals, reproduction and postage; not personnel, printing and supplies.
- Multiple Sets of Books A problem we encountered with museums was the use of more than one set of accounting records because of an affiliation with a governmental or university parent. In one set of books, reflecting the private portion of the organization, nonprofit accounting was being followed. In the other set of books which included all the accounts for which the government or university was responsible, the museum figures were usually aggregated into a single line item. To measure economic activity, both sets of figures are needed but they are difficult to combine within a single questionnaire. No easy solution to this problem is currently evident.
- 5) Collecting Data on the Operating Fund Only The tradition in arts data collection has been to ask for the operating fund or for figures that represent all the activities considered as part of current operations. This would include restricted monies used for current operations. We knew that occupancy costs, acquisition costs in museums, and some other restricted monies would not be reflected in the operating fund. Therefore, we asked for some supplementary data regarding other funds in an attempt to include all economic activity considered as part of current operations.

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In requesting some, but not all, of the the data from other funds, we created problems for many respondents. In addition to the burden of calculations and adjustments to their books, respondents gave us either gross or net figures or understated operations by including some but not all of "non-operating" funds (especially true for museums). Most importantly, a well accepted standard convention or a rigorously defined concept of what was to be included or excluded was not provided. Thus, the data varied from institution to institution. The result is similar to that presented by the organizational entity problem introduced previously. As we know from other work (see Appendix H on "Findings From the Decade of the 1970's Study"), the lack of rigorous definition of the entity being surveyed or of the funds to be included in the reported data results in differences in reporting from organization to organization and from year to year for the same organization, thus obscuring the measurement of any change in economic activity.

# 2.4.2.4 Reactions of Pretest Respondents

Generally, the perception of the National Endowment for the Arts and the proposed data collection effort by pretest respondents was very favorable. They were interested in the effort and willing to help. Specific comments made, that were documented, include the following:

- o David Baily of Jazzmobile: "So little has been done with Jazz as an art form in terms of economic impact ... would like to see an economic impact study."
- o Sally Crowell of Capitol Hill Arts Workshop: She found that the in-kind section was a good way to start keeping records about services of volunteers. She also took more notes than we did and stated "Individual managers realize they too want/need this type of information".

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- o Jim Thompson of Red Clay Books: The chart on distribution methods for literary works took him 45 minutes, but he found it to be a highly worthwhile exercise.
- o Steve Musgrove of the Mint Museum: He suggested that we develop a format that is educational while being as close to budget structures as possible.
- o Milton Bloch of the Mint Museum and Joseph Leavitt of the Baltimore Symphony: Both stated that brevity was not an overriding concern; rather, the most important aspect was that the Econonic Data Series collect valid data which answer the right questions and mean something.

One of the important questions that the pretest addressed was the time required to complete the questionnaire. Exhibit 2-6 shows the time for each questionnaire. The figures are based on the number of questionnaires that were filled out accurately and completely enough for us to assess the completion time. The longest cases were organizations that had significant problems with one or more sections, with the major problem usually being the personnel-related items. The average times per section were:

0	Organizational Characteristics	5	minutes
0	Operational Information	4.5	hours
0	Financial Information	1	hour
0	In-Kind Information	30	minutes

The operational section, clearly, was the section which caused the greatest respondent burden. Specific suggestions for resolution to the problems included:

# TIME REQUIRED TO COMPLETE QUESTIONNAIRE

Art <u>Form</u>	Number of Questionnaires <u>Assessed</u>	Range In Hours	Average <u>Time</u>	Average Without The Longest <u>Time</u>
Performing Arts	4	2-12	5 hrs. 15 min.	3 hrs.
Museums	3	4-19	9 hrs. 40 min.	4 hrs. 15 min.
Literature	2	2-4	3 hrs. 45 min.	3 hrs. 30 min.
Other Arts	3	2-6	5 hrs.	4 hrs. 10 min.

Exhibit 2-6

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- o Separate out expenses rather than grouping them arbitrarily.
- o Simplify for organizations under \$100,000.
- o Provide more check boxes or ranges, especially in the operational section.
- o Put operational section before the financial section.
- o Use check boxes for whether one is being provided in-kinds.

  (There are political ramifications of placing a value on in-kinds.)
- o If the data we desired in the expense section included only a few specific line items, we should ask for the major (standard) categories (the bottom line) and then ask separately for those few specific items desired such as publications, travel or acquisitions costs.
- o Length is not a concern as long as questions are clearly asked.

In essence, it was the calculations that caused the greatest problem, not the raw number of data items requested. Physical length is not as important as how quickly the questionnaire can be completed.

Some other suggestions and comments about timing of the mailing and collaboration with other data collections were also made:

o Richard Shaeffer of Arena Stage: He was more inclined to complete the Economic Data Series questionnaire prior to the Theatre Communications Group questionnaire because, the EDS questionnaire was more detailed and compatible with his records. "Also, it would be worthwhile to make it parallel with other forms . . . any possibility of coordinating with TCG and the Shubert Foundation on one questionnaire? . . . Have the EDS questionnaire come at the same time every year."

- o The Baltimore Symphony and the Charlotte Symphony both would have liked to have been able to pull data directly from the American Symphony Orchestra League Annual Survey and did in fact use parts of the ASOL questionnaire. Baltimore also suggested that the EDS questionnaire should come 6 months after the close of the fiscal year, after the audit is complete . . . January is a good time.
- o If the Jazzmobile had constructed the data for the EDS questionnaire from scratch, it would have taken 1-2 days, but since much of the work had already been done for the NEA grant application, it took only 2-3 hours.

The remarks suggest that making the Economic Data Series questionnaire more compatible with the records of the organization and requested data of other organizations will lower the response burden, as will—mailing the questionnaire to an organization after the records for the previous year have been tabulated and audited.

One final issue that should be considered is defining an appropriate level of respondent burden for an economic data collection. In the "Feasibility Study for an Economic Data Program on the Condition of Arts and Cultural Organizations" (New York University, 1977), the issue of respondent burden was addressed as part of an assessment of various economic data series. For

every data series that was judged "outstanding" in quality (there were three gradations: outstanding, mediocre and very poor), the respondent burden was judged to be "high." "High" was equated to in excess of 1 day's work a year by a respondent; "low" was equated to less than one-half a day's work a year by a respondent. Therefore, the optimal data collection approach would be one in which the results were "outstanding" while the respondent burden remained "low."

### 2.4.3 Revisions to the Instruments

A major restructuring of the questionnaire format was required based on these pretest results. The lack of standardization in financial and operational reporting practices and organizational heterogenity does create a complex data collection environment but the problem is not insurmountable. However, if accurate data for economic analysis is desired, the data collection instruments cannot be overly simplified without creating a data base of misleading (or worse, inaccurate) data. Thus, our major concern was to design questionnaires that would collect high quality data for the analytical purposes included in the Research Division's specifications for the Economic Data Series as reflected in the document referenced in Section 2.1.

The remainder of this section describes, in general the revisions made to the questionnaires based on the pretest. Appendix D contains copies of these instruments. These revisions preceded any consideration of alterations to the data collection methodology and to the content of the forms.

The pretest experience had shown that we could not make assumptions about certain activities or organizational entities within a specific discipline. Therefore, a more detailed introductory section of general information was required. From this, we would be able to determine which organizational entity, which activities and functions, and what level of sophistication in recordkeeping were reflected in the questionnaire. Building on the

classifications of the National Information Systems Project (NISP) of the National Association of State Art Agencies (NASAA), we revised the question-naire to view the organization in terms of its functions (production of art, sponsorship/presentation/distribution, education and training, research and funding of other artists).

We discarded the idea of collecting data from all performing arts disciplines through one set of questions. Instead, where they differed, we developed separate subsections in the Performing Arts questionnaire for opera, dance, theatre and symphony. Furthermore, for the other performing arts disciplines, we devised a much less complicated questionnaire that was not discipline-specific. For all the disciplines, we applied the knowledge we had gained through the pretest to making the questionnaire reflect more closely the organizations being surveyed. By giving up an adherence to a uniform format across disciplines, we would reduce respondent burden, but at the cost of obtaining less uniform data across disciplines.

We reversed the operational and financial sections of the questionnaires and combined financial with operational data where a direct link would be needed in the analysis. For instance, in the personnel section, we asked for personnel expenses along with the numbers of people and time specific on the job. The personnel section of every questionnaire was totally revised to reflect the ways in which the organizations were maintaining data on personnel or providing it for other data collections. The personnel sections are the most discipline-specific as a result.

Other changes in the operational and general sections included:

- o a restructuring of a matrix on performance categories, ticket income, attendance, number of the test sold
- o modifications to charts on ticket prices, admissions, artistic products



o the use of check boxes to determine the types in-kind services facilities and materials an organization was receiving. (We maintained the optional in-kind evaluation section in the back but simplified it.)

In the financial section, we made three important structural changes in addition to many smaller ones. On the income side, we did not dictate how an organization would look at earned versus support income. Instead we asked for income received directly from the public and income received via third party payment. We added a section that included income to funds other than the operating fund and then asked for all income received from various government and private sources (such as business, foundations and institutions of higher learning). On the expense side, we followed the currently recommended reporting format (which is also the IRS Form 990 format) and redesigned the expense section on a functional basis. We also added more detail to the "balance sheet" section regarding other (non-operating) funds to obtain a fuller picture of the organization.

In terms of the number of data items requested, these revisions neither shortened nor lengthened the questionnaire. However, more definitional material was added to ensure that the data would be of high quality.

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It was at this point of assessing pretest results and revising questionnaires that an assessment of the feasibility of proceeding with data collection was made.

It had been discovered during the course of discussions with NEA program staff and a review of the GMS Master File of applicants that the anticipated number of eligible applicants would be close to 5,000. This number was exactly twice the number originally expected. This would have a direct impact upon the costs associated with data collection since contract costs had been based on data collection from an estimated 2,500 organizations. Therefore, even prior to the pretest, NEA was faced with the need to make some decision regarding the data collection methodology.

To deal with the issue of overall respondent burden (i.e., number of organizations to be surveyed), four approaches were suggested to NEA in a short document entitled "Economic Data Series Feasibility Study" which varied, primarily, according to the size and nature of the 'universe' to be surveyed:

- Full Applicant Universe providing full coverage of all eligible applicants
- 2) Segment of Applicant Universe eliminating certain categories of applicants either by questionnaire (for example, all recipients of our multi-arts questionnaire) or by program category (e.g., Expansion Arts)
- 3) Stratified Random Sample of the Applicant Universe selecting a representative sample of applicants according to certain stratification variables

4) Combination of Sample and Full Applicant Universe - selecting certain categories of applicants at a 100% rate while selecting only a sample in other categories.

These approaches were preliminary attempts at dealing with the initial problem of the size of the universe being too large to remain within the cost constraints of the contract. They did not deal with the issue of the amount of data to be collected. The full applicant universe approach was already infeasible unless a drastic reduction in the amount of data to be collected was made.

Moreover, the pretest emphasized the need for extensive follow-up with respondents in the first data collection cycle in order to verify the accuracy and usefulness of the data obtained, especially for the less well-defined artistic disciplines. At the same time, strong concerns about the level of detail and amount of data to be collected were being expressed from elsewhere within the Endowment, as well as a strong interest in exploring alternative data sources such as the IRS Form 990.

It was evident that the original methodology would be too costly and would place an 'unacceptable' level of burden on respondents and that further exploration of alternative approaches would be required before data collection could begin.

It was at this point that a decision was made to extend Phase I in order to consider possible variations on the original methodology which would yield data of adequate quality to meet NEA's data needs while remaining within the constraints of 'acceptable' respondent burden and costs. In the contract extension, these approaches were to "include but not necessarily be limited to a:

- o Full census of NEA applicant universe
- o Sampling approach to NEA applicant universe
- o Full reliance of IRS 990 and other external data sources for primary data, IRS-based universe
- o A combined approach optimizing positive features of the above, drawing financial data from the IRS 990 and gathering supplemental operational data through substantially reduced questionnaires.\*

Some other related work was also to be carried out, including further development of the questionnaire completion guides for members of key service organizations that had been considered during the instrument design stage, and an evaluation of the economic censuses conducted every 5 years by the Census Bureau.



Under the Phase I extension, the principal activities carried out were explorations of 1) the uses of the IRS Form 990 as an independent data source for the Economic Data Series and 2) the possibility of collecting valid and reliable data from a sample of applicants instead of the full 'universe'. In addition, a third activity involved the development of three 'Questionnaire Completion Guides' which linked the questionnaires from three major service organizations, the Theatre Communications Group, the American Symphony Orchestra League and Opera America, with our performing arts questionnaire.

All three of the above activities were a means of trying to reduce respondent burden. A fourth activity (described later in Section 2.7) was a thorough review and evaluation of the Economic Censuses conducted every five years by the Census Bureau. This work was intended to produce recommended modifications to the 1982 census questionnaires which would make the Census Bureau data of more use to the Endowment as a means of describing the larger 'universe' of arts and cultural organizations. This source was not viewed as a substitute for, but as complementary to, the annual data collection required for the Economic Data Series. A separate document was submitted for the evaluation of the Economic Censuses.

The purpose of considering a sampling approach was to reduce total resondent burden (and also costs) by collecting data from fewer organizations. This was a direct result of discovering that the number of grant applicants was anticipated to be closer to 5,000 than to the 2,500 originally expected.

Since the individual respondent burden, in terms of quantity of data requested, became a major concern, the use of a direct request to the IRS for individual Form 990's as an alternative data collection mechanism,

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especially in light of a recent, major revision to the form which made it potentially usable, suddenly became an attractive possibility. It was decided to fully explore this option before pushing ahead with Phase II data collection.

Each of these activities is described in more detail below. (See Appendix I for a further description of the contents of this report.)

#### 2.6.1 A Review of the IRS Form 990

A draft report presenting a more complete discussion of the IRS Form 990 in relation to the Economic Data Series was submitted under separate cover to the Research Division. It describes the development of the 990, the filing and completion requirements, and the coverage of arts and cultural organizations of interest to NEA. It discusses the content (in terms of data items and definitions) of both the 1979 and the proposed 1981 versions of the form in relation to the data needs of the Endowment. Also presented are the regulations governing access to, and disclosure of, data contained in the 990 file. A summary of the report is presented below.

#### 2.6.1.1 Overview

The Form 990 is a submission required of tax-exempt organizations filed as evidence and continuing documentation of their tax exempt status. Prior to the Tax Reform Act of 1969, essentially only social welfare organizations, labor unions and trade associations were required to file, and very little of their 990 data was accessible to the public.

The Tax Reform Act of 1969 changed the regulations to require all tax-exempt organizations to file with the exception of church-related organizations, organizations with gross receipts of less than \$10,000, public agencies and affiliates covered under the exemption of a parent organization which is required to file.



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Throughout the decade, the accounting and financial reporting for most types of nonprofit organizations changed dramatically. Consequently, the IRS revised the Form 990 in 1979. The new form could be considered as a data source to other agencies, since these forms are now accessible to the public under the Freedom of Information Act and available for inspection in accordance with IRS Code 6104.

Due to pressure from nonprofit organizations and from the accounting profession regarding duplication of effort in completing boh state and federal forms, a task force was convened for recommending further refinements to the Form 990 so that it could be used as a uniform reporting form. A proposed revision of the Form 990 for 1981 has appeared in the May 1, 1981 Federal Register for public comment. Therefore, our evaluation of the Form 990 has also included this version in consideration of this data source for the Economic Data Series, although a majority of the data collected during the first year (1981-1982) would be on the current 1979 or 1980 version of the form.

#### 2.6.1.2 Filing Requirements

The Form 990 must be filed within four and one-half months after the close of an organization's fiscal year (by May 15 for those on a calendar year). Extensions are available upon the filer's request.

In 1979, a free choice of accounting methods was allowed so long as it agreed with that used in the organization's books. This is not changed in the 1981 requirements. However, because this form is also intended for use at the state level and because a significant number of states require accrual-based reporting and an auditor's certification for organizations with budgets of over \$25,000, defacto, the accrual system will be used by most organizations. For the Economic Data Series, this system of reporting is a benefit because it better measures economic activity than a cash-based system.

### 2.6.1.3 The IRS Universe in Relation to the Economic Data Series Universe

As discussed earlier, all tax exempt organizations are required to file a Form 990 with the exception of those which are governmentally affiliated (at any level) and those with gross receipts of less than \$10,000 a year. To date, approximately 300,000 organizations have applied to the IRS for tax exempt status under Section 501(c) of the tax code.

Types of exempt organizations which file are grouped into the following broad categories:

- o Religious Activities
- o Schools, Colleges and Related Activities
- o Cultural, Historical or Other Educational Activities
- o Other Instruction and Training Activities
- o Scientific Research Activities
- o Business and Professional Organizations
- o Family and Related Activities
- o Mutual Organizations
- o Employee or Membership Benefit Organizations
- o Sports, Athletic, Recreational and Social Activities
- o Youth Activities
- o Conservation, Environmental and Beautification Activities
- o Housing Activities
- o Inner City or Community Activities
- o Civil Rights Activities
- o Litigation and Legal Aid Activities
- o Legislative and Political Activities
- o Advocacy
- o Other Activities Directed Toward Individuals
- o Activities Directed Toward Other Organizations
- o Other Purposes and Activities



Under each of these categories are groups which define either a type of organization or a principal function or activity of an organization. Each of these is assigned a three-digit Activity Code. Prior to 1980, it was left up to the individual organization to assign itself one or more activity codes. This has since been changed due to the discovery of conflicting activity codes from year to year. The activity codes are now being assigned by the IRS based on all available information at the time of receipt of the Form 990. (This process includes a comparison to the previous year's assignment.)

Those codes which can be used to identify arts and cultural organizations are found principally under the category headings "Cultural, Historical or Other Educational Activities" and "Other Instruction and Training Activities." The relevant codes from these categories, for the purposes of the Economic Data Series, including the following:

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<sup>062 -</sup> Historical site, records of re-enactment

<sup>063 -</sup> Monument

<sup>064 -</sup> Commemorative event (centennial, festival, pageant,

etc.)

<sup>065 -</sup> Fair

<sup>&#</sup>x27;088 - Community theatrical group

<sup>089 -</sup> Singing society or group

<sup>090 -</sup> Cultural performances

<sup>091 -</sup> Art exhibit

<sup>092 -</sup> Literary activities

<sup>119 -</sup> Other cultural or historical activities

<sup>120 -</sup> Publishing activities

<sup>121 -</sup> Radio or television broadcasting

These codes should represent comparable categories of NEA grant applicants in the EDS universe which are free-standing organizations whose principal function is described by the code category heading. There are a total of approximately 58,000 organizations on the 990 Master File which are classified under those codes. They include approximately 26,000 that may be of relevance for the Economic Data Series. Also, it should be noted that the designation of private foundations is based solely on a test of sources of income, not on stated purpose of the organization. Therefore, some arts/cultural organizations may be designated by the IRS as private foundations.

It should also be noted that IRS staff have stated that it is very possible for an organization to be classified under more than one Activity Code which may result in duplicate counts of organizations.

There are significant numbers of applicants to the NEA for support for artistic/cultural activities whose principal organizational purpose is clearly not 'artistic or cultural'. These include educational/academic insitutions, recreational organizations, religious or other charitable organizations, community centers, Indian tribes and even health and correctional facilities. These fit into other Activity Codes and file Form 990's under other major category headings. Therefore, their 990 data are useless for describing the 'arts/cultural' activity for which they are seeking support from the NEA and for comparison with other arts and cultural organizations.

The other major group of NEA grant applicants for whom no 990 data are available are those organizations which are governmentally affiliated. A significant group (in economic terms) that consequently would be excluded, are state and municipal museums. This omission may be of serious consequence to the Economic Data Series, since a significant number of museums that apply to NEA for support are municipally affiliated.

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#### 2.6.1:4 g Content of Form 990

The basic form for both the 1979 (see Exhibit 2-7 and Appendix E) and the proposed 1981 (also in Appendix E) versions is four pages in length and contains four (five on the 1981 version) financial statements, a "List of Officers, Directors, Trustees and their Compensation" and a section called "Statements of Certain Activities". This latter section is a set of questions included to determine whether the organization has changed activities, by-laws or other government documents, had unrelated business income or political lobbying expenditures, had received donated services or facilities, and so on. The financial statements contain the bulk of the data which would be considered important for economic analysis.

The Statement of Support, Revenue, Expenses and Changes in Fund Balances covers revenue and support in detail and summarizes expenses and fund balances. (The name of the statement for the 1979 version contained "Revenue" but not "Support". The new name clears up any possible confusion on the part of some respondents about whether or not contributions are to be included.) It is essentially the same for both versions, although the order of items has been changed. The principal difference is in the comprehensiveness of the definitions and instructions which accompany the form. The instructions for the proposed 1981 version are much more detailed than for the 1979 version.

Since the basic purpose of the Form 990 is the collection of data through which to monitor the compliance of tax exempt organizations with federal laws and regulations governing their activities, there are detailed data items for the solicitation of funds from the public, lobbying expenses and unrelated business income. However, there is a lack of detail on amounts from specific sources of contributions (i.e., individuals, corporations, foundations, etc.), levels of government support, and amounts from sources of earned income (called 'program service revenue' on the Form 990). An important

# Form 990 Department of the Treasury

# Return of Organization Exempt from Income Tax Under section 501(c) (except private foundation), 501(e) or (f) of the Internal Revenue Code

	Revenue Service (1011), 502(0) 01 (1) 01 (110 Filtorine	1070 and and of	×	. 19
For th	ne calendar year 1979, or fiscal year beginning	1979, and ending	ntification number (se	
Use IRS	Name of organization	A Employer Ide	× ×	e instructions)
labe Othe wise	Address (number and street)	B If exempt check here	ion application i	s pending ▶
plea: print or ty	City or town. State, and ZIP code	C If address of	hanged check here	▶
D Ch	eck applicable box—Exempt under section ► 501(c) ( ) (insert	number), [ 501(e) (	OR [ 501(f).	
	this a group return (see instruction K) filed for affiliates? Yes this a separate return filed by a group affiliate? Yes	No If "Yes" to en	ther, give four-digi	t group exemption
NOTE	Check here it gross receipts are normally not more than \$10,000 (see instruction T)	and do not complete the	est of this return (see	instruction C.)
	Check here if gross receipts are normally more than \$10,000 and line 12 is \$25.00	0 or less. Complete Parts	I, II, IV, and VI and	only the shaded items
	in Parts III and V (see instruction D). If fine 12 is more than \$25,000 you must com	plete the entire return.		
All sec	tion 501(c)(3) organizations must also complete Schedule A (Form 990) and attach it to this re	turn.		ns ere strictly
<b>RPa</b>	Analysis of Revenue, Expenses and Fund Balances	Total	Restricted/ Nonexpendable	Unrestricted/ Expendable
	1 Contributions, gifts, grants and similar amounts received:	, , , ,	i	
ł	(a) Directly from the public	1. 4. 1. 1. 1.		
	(b) Through professional fundraisers	Some the Shift		
	(c) As allotments from fundraising organizations	· State State Continue of the	<u> </u>	
- 1	(d) As government grants			 
	(e) Other			
	(f) Total (add lines 1(a) through 1(e)) (attach schedule—see instructions) .	×		
	2 Membership dues and assessments	X		
	3 Interest			
	4 Dividends			
			gayffiffiffikke, text	
	5 (a) Gross rents			
	(b) minus. Renuli expenses			
	(c) Net rental income			
	6 Royalties	- Committee Comm		
<b>5</b> ]	7 (a) Gross amount received from sale of assets other	With the wife from the		
evenue	than inventory			
څ	(b) Willias, Cost of other basis and sales expenses.			
	(c) Net gain/loss (attach schedule)			
	8 Special fundraising events and activities (itemize):			
`	Type of event Receipts Expenses	-\/////////////////////////////////////		
1				
<i>'</i>				
	(a) Total receipts			
	(b) Total expenses		Allandidddidddiddiddiddiddidddidddidddidddi	
	(c) Net income (line 8(a) minus line 8(b))		***************************************	
	9 (a) Gross sajes minus returns and allowances	-\````		
	Minus: Cost of goods sold (attach schedule) .	-\/////////////////////////////////////		
, [	(c) Gross profit (loss)			
	Te Program service revenue (from Part II, line (f))			
	11 Other revenue (from Part II, line (g))		<u> </u>	
	12 Total revenue (add lines 1(f), 2, 3, 4, 5(c), 6, 7(c), 8(c), 9(c), 10 and 11)	0 :		
<u>**</u>	13 Fundraising (from line 40(B))	X	<u>, , , , , , , , , , , , , , , , , , , </u>	8
2	14 Program services (from line 40(C))			
Expenses	15 Management and general (from line 40(D))		<u> </u>	
X.	16 Total expenses (from line 40(A))	. 0		
	17 Excess (deficit) for the year (subtract line 16 from line 12)	0	· · · · · · · · · · · · · · · · · · ·	
10 C	18 Fund balances or net worth, beginning of year (from line 65(A))	#		
동도	19 Other changes in fund balances or net worth (attach explanation).			<u> </u>
RIC	20 Fund balances or net worth, and of year (add lines 17, 18 and 19).	0	1	
Provided by ERIC	Exhibit 2-	7		

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i P	Program Service Revenue and Other	Revenue (State )	lature)	Program service revenue	Other revenue
a)	-	•,		-	
)		•			
)					1
)				<b>!</b>	
)				-	A. 12 A
	Total program service revenue (Enter here and on Total other revenue (Enter here and on line 11)				
		NOTE: If line 12, Pa columns (A)	rt I is \$25,000 or less	you should complete ne 12 is more than \$2	only the line items:
	Note: Do not include amounts reported on line 5(b), 7(b), 8(b) or 9(b) of Part I.	(A) Total	(B) Fundraising	(C) Program services	(D) Management and general
	21 Contributions, gifts, grants and similar				
1	amounts awarded (attach schedule)		-		
1	22 Benefits disbursed to or for members		i e	1	
1	23 Compensation of officers, directors and				
	trustees				
	24 Other salaries and wages	1			
İ	25 Pension plan contributions			-	1
	26 Other employee benefits	1			
- 1	27 Payroll taxes				
	28 Fees for fundraising		X		
-	29 Other professional services		1	1	
	30 Interest				3
	31 Occupancy				
	32 Rental and maintenance of equipment		1		
				ř	
-	34 Telephone	l	i	l .	
' 1	35 Supplies		1		
1	37 Other expenses (itemize):				
			1		
1					
			1		
			1		
Ì	38 Total expenses before depreciation (add lines				_
	21 through 37)				
1	39 Depreciation, depletion, etc				
	and on lines 13 through 15		<u> </u>		
2	List of Officers, Directors and Trustee	es (See Instruction	s)		
	(A) Name and address	(S) Title and time devoted to position	(C) Compensation	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
_	<u> </u>				
			•	تن	
_		· · · ·			
_		ļ <u></u> _		·	
_					
	· · · · · · · · · · · · · · · · · · ·				
	•		1	1	

Exhibit 2-7 (Continued) ·

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Part V:> Balance Sheet

NOTE: If line 12, Part 1 is \$25,000 or less you should complete only lines 53 and 60 and, if you do not use fund accounting, line 64. If line 12 is more than \$25,000 you must complete the entire balance sheet.

	Ass	ets	(A) Beginning of	(B) End of
41	Cash.	u.	tax year	tex year ,
	(a) Savings and interest bearing accounts .			
42		minus allowance for doubtful accounts >		
		minus allowance for doubtful accounts >		
		(attach schedule)	1	
44	Inventories	·		
45	Government obligations:		Sign Chillipping is	Marketter at the Mark
	_			
			1	
46	• •	(attach schedule)		
		edule)		
		)		
40	Other investments (attach schedule)			
50	Depreciable (depletable) assets (attach sched	ule).	Maring William Comment	7, 7, 7, 7, 70, 70, 70, 70, 70, 70, 70,
30			hammand dilling dien in in	ingila di sendita dillitari di
	(b) Ending assets	nus accumulated depreciation  nus accumulated depreciation		deputati Callbattliitete 🕯
<b>8</b> 1				
		· · · · · · · · · · · · · · · · · · ·		
32	Other assets (attach schedule)	• • • • • • • • • • • • • • • • • • • •		
53	Total assats		X	X
=		lities		
<b>5.4</b>	Accounts navable			
	No.		1	
	· · · · · · · · · · · · · · · · · · ·			
			i .	
		(attach schedule)	1 .	
		attach schedule)	1	
33	Other lightimes (attach schedule)			
60	Total liabilities	· <u></u> <u></u>	X	X
<del>-</del>		and Net Worth		
i		he balance sheet based on the method of eck either "Fund Accounting" or "All Others"		
	and provide the information request	ed under the method you have checked.		
	Fund Accounting	All Others		
Ch	eck here	Check here ▶ 🗌		
61	Current funds:	_		
	(a) Unrestricted			
	(b) Restricted			
62	Land, buildings and equipment	Capital stock or trust principal		
	Endowment and similar funds	Paid-in or capital surplus	i l	
	Other	Retained sarnings or accumulated income .		X
65	Total fund balances	Total net worth		
_	1			
66	Total liabilities and fund balances/net worth .		1	

Exhibit 2-7 (Continued)

<u>-</u>	Part VI Statements Regarding Certain Activities		Yes	No
67	Describe each significant program service activity and indicate the total expenses paid or incurred in	Expenses	10 To	,
	connection with each			3. %
	(a)			
				133
	(c)		1/1/1/11	20063
	(d)		With.	Which
68	Have you engaged in any activities not previously reported to the Internal Revenue Service?		njing.	7.44
69	Have any changes not previously reported to the Internal Revenue Service been made in your organizi	ng or governing	ight pfor teach	mille)
	documents?		<u> </u>	
	If "Yes," attach a conformed copy of the changes.		111111	4/11/2
70	(a) Did you have unrelated business gross income of \$1,000 or more during the year covered by this retur	n?		
	(b) Have you filed a tax return on Form 990-T Exempt Organization Business Income Tax Return, for this	year?		<u>)                                    </u>
	(c) If you have gross sales or receipts from business activities not reported on Form 990-T, attach a state	ment explaining	11/2 14	11 1
	your reason for not reporting them on Form 990–T.	, -	Will.	Grandi Grandi
71	Was there a liquidation, dissolution, termination, or substantial contraction during the year (see instructions	.)?		<b>)</b>
	If "Yes," attach a schedule of the dispositions for the year showing type of assets disposed of, the dates disposition and the names and addresses of the recipien distributed.	sposed, the cost its of the assets		
72	Are you related (other than by association with a statewide or nationwide organization) through common merning bodies, trustees, officers, etc., to any other exempt or nonexempt organization (see instructions)?,			
	If "Yes," enter the name of organization	····O		
	and check whether it is exempt OR	_ ^		
73	(a) Enter amount expended, if any, directly or indirectly for section 527(e)(2) political purposes	<u> </u>		Y/////
	(b) Did you file Form 1120-POL. U.S. Income Tax Return of Certain Political Organizations, for this year?			*******
74	Did your organization receive donated services or the use of facilities or equipment at no charge or at su	ibstantially less		Millin
	than fair rental value			
	If "Yes," you may, if you choose, indicate the value of such services or usage here. Do not include this		11111	1600
	amount elsewhere on this return		3.33	
The	e following statements should be completed ONLY by the organizations indicated.	,		
75	Section 501(c) or (6) organizations.—Did you expend any amounts in connection with any attempt t	o influence the	11.11	n u 14 Un
	general-public, or segments thereof, with respect to legislative matters or referendums (see instructions and	section 1.162-	Tillit.	him
	20(c) of the Income Tax Regs.)?		<del>,</del> ,	<del>, , -</del>
	If "Yes," enter the total amount expended for this purpose			11/2/11
76	Section 501(c)(7) organizations.—Enter amount of:	v		line is
	(a) Initiation fees and Capital contributions included on line 12	<u> </u>		
	(b) Gross receipts from general public from use of club facilities included in line 12 (see instructions)	X		
	(c) Does your governing instrument or any written policy statement provide for discrimination against any	person because		Min
	of race. color or religion?		<u>(</u>	) '''''''''.
77	Section 501(c)(12) organizations.—Enter:			
	(a) The total amount of gross income received from Members or shareholders	X		
	(b) The total amount of gross income received from other sources (do(not net amounts due or paid			
	to other sources against amounts due or received from them)	X		
78	Public interest law firms.—Attach information required by specific instruction for line 78.			
79	The books are in care of			
	Located at			<u> </u>
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my and complete. Declaration of preparer (either than taxpayer) is based on all information of which preparer has any knowledge.	knowledge and belief it	is true, c	errect,
5				
¥	Signature of officer Date Title		_	
9	Preparer's signature		Q	
riease	and date			
ť l	Firm's name (or yours, if self-employed)  Check if Self-employed			
_	and address ZIP code			
	\$\frac{1}{2} U.S. GOVERNMENT PRINTING OFFICE 1879—0-283-048		23-188-	5979

Exhibit 2-7 (Continued)

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### SCHEDULE A (Form 990)

Department of the Tressury Interest Revenue Service

### Organization Exempt Under 501(c)(3)

(Except Private Foundation) Supplementary Information

► Attach to Form 990.

1979

Name			Employer identificat	ion number
Compensation of Five Highest Paid Employers (Other than Officers, Directors, and Trus	loyees tees—see page 1 c	of instructions)		
Name and address of employees paid more than \$30,000	Title and time devoted to position	Compensation	Contributions to employee benefit plans	Expense account and other allowances
		•		
		100000000000000000000000000000000000000		gerikalarik (A.
Total number of other employees paid over \$30.000 . >		Winds Will	William Color	hill official from
Five Highest Paid Persons for Profession (See page 1 of instructions)	al Services			
Name and address of persons paid more than \$30	0.000	Type of	service .	Compensation
P				
			•	<u> </u>
<u> </u>				
	· -	3.5 - 10. 10. 10. 10. 10. 10. 10. 10. 10. 10.	antine en en antine en en	i manamania ee
Total number of others receiving over \$30,000 for professional services			rio ye ey er ri ri ri ri ri ri Bulun ri	
Part III	<b></b>		,	Yes No
				_
During the year have you attempted to influence any nati political campaign? (An organization that has made an e	onal, State or local le lection on Form 5768	gislation, or participat 3 or other statement,	ted or intervened in a check "Yes" and co	iny m-
Plete Part VI of this form.)	ment mund a detail	ed description of sur	 	
activities and a classified schedule of the expenses paid			1	
here		, :	► <u>  \$</u>	<u> </u>
Also, attach copies of any materials published or distribu				
2 During the year have you, either directly or indirectly, eng				\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
officer or creator of your organization, or eny organization.  (a) Sale, exchange, or leasing of property?	on or corporation wi	tu muicu sacu b <del>eizo</del> t	is anniated.	
(b) Lending of money or other extension of credit?				•
(c) Furnishing of goods, services, or facilities?				
(d) Payment of compensation (or payment or reimburse	ment of expenses if i	n excess of \$1,000)?		
(e) Transfer of any part of your income or assets?				
If the answer to any question is "Yes," attach a det	siled statement expla	ining the transaction	(s).	William Vicinia
3 Attach a statement explaining how you determine that i				in William
furtherance of your exempt programs, are qualifying recipi				Marin Inna
to you make grants for scholerships, fellowships, studen	•		<u> </u>	. 0

tree 2
():
nd address of
O(b)(1)(A)(iv).
ublic. Section
ated business
than ¼ of its ject to cartain
iks 1 through
ng the test of
9(a)(3).
Block number om above
0
0
eir governing
e Pegulation

1

	Part IV Reason for Non-Private	Foundation Status	(See Instruction	ons for definitions		
0	The organization is not a private foundation 1 A church, Section 170(b)(1)(A)(i).	on because it is (che	sck applicable blo	ck number below, pl	ease select only ONE	block):
0	2 A school. Section 170(b)(1)(A)(ii).	(Also complete Part	V, page 3.)			
0	3 A hospital. Section 170(b)(1)(A)(iii)					
0	4 ☐ A governmental unit. Section 170(b 5 ☐ A medical research organization o	)(1)(A)(v).	inn with a base	tal Section 170(b)	(1)(A)(iii) Enter nai	me and address O
0	hospital >	perated in conjunct				
0	6 An organization operated for the be-	nefit of a college or	university owned	or operated by a gov	ernmental unit. Secti	on 170(b)(1)(A)(iv)
0	7 An organization that normally recei					
0	8 An organization that normally received taxable income (less section 511 tax	ves: (a) no more than	en 1/3 of its supp	ort from gross inve	= 30 1975 and (b)	more than 1/4 of its
	support from contributions, member	ership fees, and gro	ss receipts from	activities related to	its exempt functions	-subject to cartain
	exceptions. Section 509(a)(2). (Sec				•	
0.	9 An organization operated solely for	the benefit of and	in connection wit	th one or more orga	nizations described !	n Blocks 1 through
	8 above (or for the benefit of one section 509(a)(2)) that is not con	ntrolled by any disc	qualified persons	(other than foundati	on managers). Section	meeting the test of on 509(a)(3).
	Provide the following information for the	beneficiary or support  Name of support			or Part IV, Block 9.)	(b) Block number
		- Italine of suppor			<u> </u>	from above
				<del></del>		- 0
	(c) Relationship to your organization: (1) Check here ► if the support if (1) or	pported organization	s have a majorit	y of your governing		
	1.509(a)—	4.)			1	·
	(d) If applicable, enter the number of (1) Section 501(c)(4)	peneticiary or suppoi	rted organizations	exempt under		
	(2) Section 501(c)(5)					
		<u> </u>	· • • • • •	<u> </u>		
ı	O (e) Check here > [] If your organiza	tion's sole or prima	ry function is to	provide funds to the	beneficiary or supp	orted organizations.
<u></u>	10 An organization organized and ope					)
	Support S	chedule (Complete	only if block 6,	7 or 8, page 2, is	1	4.
	Calendar year (or fiscal year beginning in)	(a)	(b)	(c)	(d) <u> </u>	(e) Total
	year ocganing in/	1978	1977	1976	1975	iotai
,	11 Gifts, grants and contributions re- ceived (Do not Include Unusual					
	grants See line 24 below)			<b>9</b>	ļ <u></u>	0
	12 Membership fees received			-9		
	13 Gross receipts from admissions, sales of merchandise, performance of services, or furnishing of facilities in any activity which is not an unrelated business within the		•			0
	meaning of section 513					. 0
v	14 Gross income from interest, dividends, rents, royalties, and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after	·	,			0
0	June 30, 1975	•				
(IC	ectivities not included in line 14.	Tokk	it 2-7 (Conf	inued)		
ext Provided by ERIC	•	EXILLO	11 2-1 (COI)	minen,		

Schodule A (Form 990) 1979

Exhibit 2-7 (Continued)

	rfiscal   (i	a)	(b)	(c)	(d)	(e)
Calendar year (o year beginr		78	1977	1976	1975	Total
Tax revenues levied for you and either paid to you or	our benefit r expended	•				0
on your behalf						
The value of services o	or facilities					
furnished by a governmen	ntal unit to					
you without charge (do r the value of services of	r facilities					
generally furnished to	the public		{			0
without charge)	· · · · ·					
Other income (do not in	clude gain		ŀ			
or (loss) from sale of sets)—attach schedule	capital as					
Total of lines 11 through			2			
Line 19 minus line 13.	· · · · ·					0
Enter 1% of line 19 .	<u> </u>	1			·	· · · · · · · · · · · · · · · · · · ·
Organizations described if						
(a) Enter 2% of amount	; in column (e), line 2	0				
(b) Attach a list showing	; the name of and amo	ount contributed	by each perso	on (other than a go	the amount shown	ŧ
publicly supported of	rganization) whose tothe sum of all excess	amounts here.	above rour-yea	r penoa exceeded	the amount shown	
		1				
<ol> <li>Organizations described in (a) Attach a list, for am</li> </ol>	ounts shown on lines.	11, 12, and 13,	showing the n	ame of, and total a	mounts received in ea	ch year from, ea
person who is a "dis	squalified person," and	d enter the sum	of such amou	nts for each year.		
						_
(1) 0	(2)	00	(3)		(4)	
(b) Attach a list showing the amount for each	g the name and amou year exceeds the gree f a governmental unit					
such excess amount	s for each year.					
445	(2)		(3)		(4)	
(1) 4 Organizations described	in Disable 6 7 and	8 nage 2 that	have received	any unusual grat	its during any of the	e above tax yea
which a lot for each ve	ar chowing the name	or me contribu	me the date a	DO SINDUIN OF PLAN	it, and a brief descri	stion of the nati
The second of the section	atuda auak amate in li		201, 4.0 024			priori di the hatt
or such grant, bu not me	CIOCIA 20CH RISURS IN II	ne 11 above. (S	ee page 3 of	nstructions.)		
		ue 11 spover (2	ee page 5 of 7			
Part V. To Be Compi	leted ONLY by Scho	olsthat Check	ed Block 2 in	Part IV	~	
Part V. To Be Complete Do you have a racially no	leted ONLY by Scho	olsthat Check	ed Block 2 in	Part IV	~	
Do you have a racially not ment, or in a resolution of	leted OPLY by Scho	olsthat Check	ed Block 2 in	Part IV	ws, other governing is	nstru- Yes N
Do you have a racially not ment, or in a resolution of Do you include a stateme	ndiscrimina policy f your governing bodyl ant of your racially nor	olsthat Check	ed Block 2 in	Part IV  your charter, byla	ws, other governing in	nstru- Yes N
Do you have a racially not ment, or in a resolution of Do you include a stateme other written communicati	ndiscrimina policy f your governing bodyl ent of your racially nor rooms with the public de	olst hat Check as to students to addiscriminatory aling with students	eed Block 2 in  by statement in  policy as to sto  nt admissions,	Part IV  your charter, byla  udents in all your I programs, and sch	ws, other governing in the corochures, catalogues olarships?	nstru- Yes N
Do you have a racially not ment, or in a resolution of Do you include a stateme other written communicate Have you publicized your	ndiscriminative policy of your governing bodyl ont of your racially nor nons with the public de racially nondiscriminative.	olst hat Check as to students to adiscriminatory aling with students tory policy by ne	ed Block 2 in by statement in policy as to stunt admissions, wspaper or bro	your charter, byla udents in all your laprograms, and schadcast media duni	ws, other governing in the period of solici	nstru- Yes N
Do you have a racially norment, or in a resolution of Do you include a stateme other written communicate. Have you publicized your for students or, in the abe	ndiscrimination policy of your governing bodyl int. of your racially nor ions with the public de racially nondiscriminations of such solicitation	oisthat Check as to students to indiscriminatory aling with student tory policy by ne on program, duri	eed Block 2 in by statement in policy as to stunt admissions, waspaper or brong the registrat	your charter, byla udents in all your laprograms, and schadcast media duni	ws, other governing in the period of solici	nstru- Yes N
Do you have a racially norment, or in a resolution of Do you include a stateme other written communicate. Have you publicized your for students or, in the abound of the property of the prope	ndiscrimination policy from governing body? int. of your racially nor ions with the public de racially nondiscrimination of such solicitation the general community.	oisthat Check as to students to indiscriminatory aling with student tory policy by ne on program, duri y you serve?	eed Block 2 in by statement in policy as to stunt admissions, waspaper or brong the registrate.	your charter, byla udents in all your l programs, and sch adcast media duni	ws, other governing is prochures, catalogues plarships?	nstru- Yes N
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Part V: To be Completed ONLY by Schools that Checked Block 2 in Part IV (continued)		•
Part Viva To be Completed ONLY by Schools that Checked Block 2 in Part IV (continued)  5 Do you discriminate in any way on the basis of race with respect to:  (a) Students' rights or privileges?  (b) Admissions policies?  (c) Employment of faculty or administrative staff?  (d) Scholarships or other financial assistance (see instructions)?  (e) Educational policies?  (f) Use of facilities?  (g) Athletic programs?  (h) Other extra-curricular activities?  If you answered "Yes," to any of the above, please explain. (If more space is needed attach a see		Yes No
6 (a) Do you receive any financial aid or assistance from a governmental agency?	eparate statement.) 05 of Rev. Proc. 7 for Part V) ONLY by an eligible. See Form 5768.	• • • • • • • • • • • • • • • • • • •
Check here ▶ (a) ☐ If the organization is a member of an affiliated group (see instructions).  Check here ▶ (b) ☐ If (a) is checked and the "limited control" provisions apply (see instructions).	(a) Affiliated group totals	(b) Se be completed by ALL electing organizations
Limitations on Lobbying Expenditures  1 Total (grass roots) lobbying expenditures to influence public opinion.  2 Total lobbying expenditures to influence legislative body.  3 Total lobbying expenditures (add lines 1 and 2).  4 Other exempt purpose expenditures (see definitions).  5 Total exempt purpose expenditures (add lines 3 and 4) (see instructions).  6 Lobbying nontaxable amount. Enter the smailer of \$1,000,000 or the amount determined under the following table—  If the amount on line 5 is—  Not over \$500,000 20 percent of the amount  Over \$500,000 but not over \$1,000,000 \$175,000 plus 15 percent of the excess over \$500,000  Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10 percent of the excess over \$1,000,000  Over \$1,500,000 \$225,000 plus 5 percent of the excess over \$1,500,000  7 Grass roots nontaxable amount (enter 25% of line 6)		
7 Grass roots nontaxable amount (enter 25% of line 6)		0

U.S. GOVERNMENT PRINTING OFFICE 1979—0-283-060 58-040-1118

Exhibit 2-7 (Continued)



aspect of the 990 is that income is reported for <u>all</u> funds. Although optional columns are offered for indicating 'restricted' and 'unrestricted' funds, their completion is not mandatory, and, in fact, is seldom used.

In the past, data collected on arts organizations has been designed to reflect the producing (or operating portion) of the organization, but not the endowment and capital funds. In most arts organizations, the difference between the operating fund and the total organization is negligible or non-existent. However, the larger organizations (and, thus, the very ones that have a major economic impact) are the ones which not only have large non-operating funds but are also involved in multiple activities which one would want to measure separately. An example is City Center Drama and Music, Inc. City Center Drama and Music is the legal entity for the New York City Opera, the New York City Ballet and two other artistic organizations. The income figures on the 990 will reflect totals for the whole organizations with no separate indication of income activity for the NYC Ballet or NYC Opera. Since we are interested in the distinct disciplines of Opera and Ballet, not the overseeing legal entity, we are faced with a significant flaw in the structure of the 990 for our purposes.

The second statement contained in both versions is the "Statement of Functional Expenses," (called 'Allocation of Expenses by Function' on the 1979 version). On both versions of the 990, an organization under \$25,000 does not have to complete the full statement, only the first two columns. This Statement is similar in both versions, although the arrangement of the columns has been changed (and improved), and some items have been added in the 1981 version. Postage and printing are requested separately in the 1981 version; legal and accounting services have been given individual lines; and the instructions specify that per diems are to be included in travel. In the 1979 version, no mention was made of per diems. One problem still remains: there is also no indication of where payments to fee-for-service personnel should be placed. Therefore, an organization may consider them either a 'wage/salary' expense or an 'other' expense.



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Supplemental schedules are provided for the specification of 'program service revenue' sources and descriptions of services rendered. This could be of some help for economic analysis, but there are no uniformly prescribed guidelines provided for classifying this information. For example, two museums might both have "Exhibition" and "Education" expenses. One museum might include educational exhibits under education costs while the other might include them under exhibition costs. In the performing arts, performances for schools can be included under either performance income or educational income. Without uniformity, changes over time cannot be measured nor can comparisons between and among organizations be made.

The Balance Sheet and Fund Balances sections contain line items which differ slightly from those designed for the Economic Data Series, but are equally useful for measuring economic activity. The only missing item here is the amount of income (contributions) to the endowment and plant funds.

The other schedules and statement have a few pieces of data that would be useful. Schedule A, which is required of all 501(c)(3) organizations, has a list of the five highest paid employees and the five highest paid fee-for-service personnel (only those making more than \$30,000). This can provide some salary data at the top of the pay scale, but no wage rates. The Form 990 can also provide some data on unrelated business income. Not many arts organizations are currently required to fill this out; but more will probably have to do so in the future as the IRS tightens its requirements. In the "Statement Regarding Certain Activities" (1979) or "Other Information" (1981), the option is provided for listing how much the organization received in donated services, facilities and equipment. The Form 990 specifically excludes this type of income and expense from the financial statements, but provides this one line to show the value of these in-kind donations. (In fact, although many organizations indicate earlier that they have such donations, few provide a dollar figure for their value.)

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Full copies of both the 1979 and the proposed 1981 versions of the Form 990 are contained in Appendix E.

#### 2.6.1.5 <u>Data Availability</u>

Since the Form 990 is subject to public inspection, much of the data on the form are obtainable through direct request to the IRS. Data can be obtained in either automated or 'hardcopy' form (a photocopy of the actual Form 990.)

#### 2.6.1.5.1 Hardcopy (Individual Forms)

The Form 990 submitted by an organization is physically located at the IRS Regional Service Centers in the district where the organization is required to file. Requests for a copy (which includes the basic four page form, Schedule A, and related reference materials) can be made through the mail as follows:

- 1) Submit the request in writing to the appropriate IRS Regional Service Center.
- 2) Specify the organization's Employer Identification Number (EIN) and the year and pages/items desired.
- Pay for the photocopies at a rate of one dollar for the first page of each form and ten cents each for all subsequent pages.

Since the first priority of the IRS is the processing of individual and corporate tax returns (which are the source of their revenue), the Form 990 submissions normally are not available for public review until at least five or six months after submission. Additional delays in submission may result from extensions of six months or more granted to filers. This has an impact upon the timeliness of data obtained through this mechanism.

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#### 2.6.1.5.2 Automated Data

There are two ways of obtaining data in automated form: through the standard extract and through special requests. The standard extract contains only two pieces of financial information: assets and receipts (i.e. total income), along with 12 other data items, such as name, address, employer identification number (EIN), activity code and filing requirement. This information in the past was kept on the Exempt Organization Master File (EOMF). In February, 1981, the EOMF was merged with the Business Master File (the file of all organizations — corporations, partnerships, etc.) in an effort to standardize operations and make more efficient use of resources. Due to the limited number of fields available, the standard extract could only be used to obtain EIN's for making hardcopy requests or to develop a universe listing of arts and cultural organizations.

Special requests for other data can be made. However, since those data that are automated are on a file which contains confidential information about filing requirements, filing history and any audits that have been performed, custom programming by IRS is required to extract any data requested. Furthermore, due to resource constraints, IRS (as of Spring 1981) is temporarily not honoring any special requests. Generally, however, outputs from requests for special programming can take up to a year and can involve considerable expense.

A more important consideration however, is that only certain data items are available in automated form. Exhibit 2-7 is the Form 990 with items marked with an "x" or an "o" to indicate which ones are included on the computer file. These items are inadequate for much of the information NEA would want for an economic data collection effort. There is no specification of private or public support, no indication of the amount of program service revenue, and no allocation of expenses into program services versus management and general areas.



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Furthermore, these data are taken directly from the forms as submitted by the filing organizations. No editing or error resolution is done on those data items indicated by an "0". The data items indicated by "x" are kept on the Business Master File and, therefore, do go through an editing process.

#### 2.6.1.5.3 Statistical Tabulations

One other source of Form 990 data is through the Statistics Division at IRS which has provided us with their Form 990 SOI (Statistics of Income) Tabulations for the years 1976, 1977 and 1978. These tabulations include aggregate statistics on selected variables. Variables are crossed according to organization asset size, income (or receipt) size, and activity code groupings. The activity code categories for these tabulations are presently not specific enough for a proper analysis of arts organizations, but Statistical Division staff have indicated that all future SOI tabulations can include the stratifications of interest to NEA. In addition, the staff have provided us with the edit specifications, consistency checks, and error resolution procedures used in processing the Form 990.

The most significant problems with these tabulations are the timeliness of the data and the level of aggregation. They are too aggregated to be of much use for the Economic Data Series. They could be helpful, however, for some very broad retrospective trend analysis, and, if produced in a more timely fashion in future years, some general 'universe' comparisons with data obtained through the Economic Data Series would be possible.

#### • 2.6.1.6 Special Hardcopy Request for Selected Organizations

The feasibility of acquiring data for the Economic Data Series directly from a secondary source as an approach to reducing respondent burden was tested. A request was made to the IRS for 990's from a sample of NEA grant applicant organizations.

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#### 2.6.1.6.1 Purpose

The purpose of this activity was to determine the usefulness and adequacy of this methodology for performing the desired analytical functions of the EDS. The Form 990 hardcopy request process was assessed in terms of:

- o the compatibility of the IRS 990 Master File with the Grants Management System applicant file
- o' the length of time required to receive forms from the Regional Centers
- o the year of the form
- o the level of item nonresponse
- o the quality of the data for the purposes of the EDS

#### 2.6.1.6.2 Work Performed

In the performance of this task, we acquired a listing from NEA's Grants Management System of all organizational applicants for the most recent 12 month period. This listing was in alphabetical order and included 9,805 records. The record included organization name, application number, date entered on the file, state, NEA Program category code, amount requested and total project cost.

We removed duplicates (although some may have slipped through because of variations in the name). Having only the name, we then identified and removed those which appeared to be state and local arts agencies/councils, colleges and universities (art schools and institutes were left in) and other stand local government units (except for museums). When recognized, service organizations were also removed. In addition, church affiliated organizations, non-arts organizations like xxx Research Corporation, the Academy of Natural Sciences, etc. were removed as were names which strongly appeared to be individuals rather than organizations. Labor unions (AFL-CIO) were also deleted.

Educational institutions were removed because arts departments of these organizations would not appear in the IRS listing and would not file a Form 990 separate from that of the parent institution. Foundations and broadcasting groups were left in the GMS universe, in spite of the fact that they were not included on the IRS master file listing.

Once these categories of organizations were deleted, approximately 4,000 records remained. Estimating that about 50% of those we selected from the GMS list would not be found on the IRS list for one reason or another, we decided to select a sample of 400 in hopes of locating and obtaining Employer Identification Numbers (EINS) for at least 200. We, therefore, selected a 10% sample by choosing every 10th of the remaining eligible organizations.

We then matched these against the IRS Master File and successfully located 203. If we had not found the organization on the initial matching process, we did attempt to find it through all the possible variations of the name that we could construct from key words or from other information we had and, in a few cases, were successful.

We then grouped these organizations into the geographic areas covered by each of the nine IRS Regional Service Centers, and prepared lists containing, in alphabetical order, the organization's name and EIN. We prepared letters to the Directors of the Centers requesting copies of the most recent 990 on file for each organization. These letters were mailed on March 27, 1981. A copy of an example of one of these letters, along with other documentation regarding the Form 990, and lists of the sampled organizations by region can be found in Appendix F.

#### 2.6.1.6.3 Results of the Hardcopy Request

Some discussion of the compatibility of the IRS EOMF with the GMS file, in terms of the types of organizations not included, was presented

above. The chart below summarizes the relative proportions (in rounded percents) of organizations classified by the four broad categories which correspond to our questionnaires as reflected in the projected GMS universe (4000), the GMS sample (400), the IRS EOMF sample (203) and the IRS Form 990 hardcopy receipts (160):

	GMS Universe (4000)	GMS Sample (400)	IRS Sample (203)	990 Receipts (160)
Museums	14%	13%	13%	12%
Performing Arts	40%	48%	49%	53%
Literature	6%	· 5%	0%	0%
Öther	<u>40%</u>	34%	38%	35%
TOTAL	100%	100%	100%	100%

In general, the relative proportions are in balance, but a few things should be noted. The most obvious one is that literature appears not be represented on the EOMF. This may have something to do with the names of these organizations not clearly identifying them as belonging to that category and they were, therefore, classified as 'uncertain'. In terms of receipts, however, it is a fair assumption that they are very small organizations and many will have budgets under \$10,000. Since there are no data on the form for these organizations, we would not be able to-identify such an organization as literary since we still have only the name on which to base a determination.

A total of 160 Form 990's were received. Of those, 23 were received within the first four weeks, an additional 69 in the next four weeks, another 59 in the following four weeks and the remaining 9 thereafter, producing a final 'response' rate of 78.8%. Eighty-eight were for fiscal years 1979 or 1980 of which seven contained no data because the organizations had budgets of less than \$10,000 (and were not required to complete the form). The remaining forms received were for FY 1978 or earlier (going back as far as 1975). Of these, 14 contained no data because of budgets less than \$10,000.



Of those 43 not received, there was either no record of, or no form filed for 23 organizations; 22 others were 'not presently available', and the status of one was still undetermined. Therefore, of the original 400 selected and the 203 for whom we could make requests, only 81 forms were obtained which contained reasonably current data (1979 or 1980).

We also performed some content analysis with a very simple edit for item response/nonresponse and other obvious problems with the forms. In examining the 82 forms with current data we checked to see optional columns Part 1 on prestricted versus (operations/expendable) funds were completed, (2) if sources of contributions were identified (Item 1-a through f), (3) if sources of program service revenue (line 10) were specified in Part II, and, for those organizations with budgets over \$25,000, (4) if expenses were allocated functionally in Part III (5) if salary figures were specified on lines 23 & 24, (6) if program service activities were specified in Part VI, and, again for all 82, (7) if receipt of in-kinds was indicated on line 74 and if they were given a dollar value, (8) if the form was legible, and (9) if any obvious errors were observable.

Overall, item nonresponse was not a significant problem. Generally, sources of support income were specified (73/81 cases or 90.1%), as were sources of program service revenue (72/81 cases or 88.9%), and salary figures (65/71 cases or 91.5%). With only one exception, restricted versus unrestricted fund data were <u>not</u> specified. Expenses were usually provided functionally (52/71 cases or 73.2%) but a review of these indicated that at least 50 seemed to have misunderstood the concept. The specification of program service expenses was poor (30/71 cases or 42.3%), possibly because that information is requested much later in the form in a supplementary schedule. Although a high percentage of organizations indicated receipt of 'in-kinds' (79/81 cases or 97.5%) only nine supplied any estimate of their dollar value.

There were nine (over 10%) forms which contained illegible pages due to poor photocopying and seven (8.7%) which contained careless mistakes. These results indicate that those forms which contain data are reasonably usable but will require some followup to clarify areas of importance to the EDS data analysis.

We made an attempt to assess data quality based on a comparison of 990 data with data in hand for the same organization either from the EDS pretest or from statements obtained through the '70s Decade Study (also currently being conducted by EDS project staff for the Research Division). Out of 21 possibilities we were only able to assess three organizations' use of the revised 1979 form (Seattle Art Museum, Virginia Beach Arts Center, Walker Art Center). The data for these three appeared to match reasonably closely.

There were eight other organizations for which we had a 990 form and matching data from another source for the 1978 fiscal year. An assessment of these is less valid, since a significant change (improvement) was made in the 1979 revision of the 990 which made it much more compatible with the records maintained by these organizations. With these eight there are significant discrepancies (especially for the museums). These seem to be due mainly to structural problems with the old 990 and to variations between the two sources as to which subsidiary activities are reflected in the data.

In summary, the attrition rate from the GMS universe to the IRS universe and then to the receipt of acceptably current data is extremely high. The current version of the form 990 is a generally usable data source, given some additional inquiry into problem areas which will clarify the data for analytical purposes.

However, there are certain data items which are very important for economic trend analysis and forecasting in the arts that are not available on the 990 because they are not of particular interest to the IRS. These

include specifications of restricted versus unrestricted funds, sources of program related revenue, sources of private contributions, and program related expenses (especially subsidiary wage detail). In addition, there is no information requested on the form which clearly defines the organizational structure reflected in it.

Therefore, we have concluded that, for the purposes of the Economic Data Series, this system of obtaining data only through direct request to the IRS for Form 990s is inadequate as a sole means of data collection.

#### 2.6.2 Preparation of a Sample Design

Another purpose in extending work under Phase I was to develop a sample design which could be employed to reduce the overall respondent, burden. It became apparent from analysis of the Grants Management System that approximately 5000 grant applicants were expected in the coming year, rather than the originally estimated 2500. Therefore, NEA requested that a design be prepared which would yield a sample of approximately 2500 organizations and would permit reliable estimates to be made for the various subsets of the grant applicant universe of 5000. A preliminary design was prepared to select 2500 organizations.

Therefore, a fixed feature of the design was the total number of organizations (2,500) to be sampled which established the overall sampling rate at 1 out of 2. However, the stratification of the universe and the rate at which different strata would be sampled was left to be determined as part of the design effort.

As the design was being prepared, additional work was being done on assessing the types and level of detail of data to be gathered from different categories of organizations (performing arts - large and small, museums, etc.). The sample design was coordinated with the specification of these data analysis

requirements. The preliminary sample design was prepared in accordance with a preliminary set of information requirements to yield a sample of 2500. Following refinement of information requirements and setting of budgetary constraints (since sample size is a direct determinant of data collection costs) the sample design was revised to yield a sample of 1200. Additional features of the design were modified to reflect the results of the data content and organizational assessment described above.

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The specifications for the preliminary sample design were based on the desired data analyses as of the point at which the design was prepared, the characteristics of the universe from which the sample was to be drawn and an expected total sample size of 2500. In a broader sense, the design was defined by the level of analytical information desired from the study. For those organizations from which detailed information was desired, the sample was designed to yield estimates with a high level of precision. Such estimates are likely only if the universe from which the sample is to be drawn is fairly well understood and can be described with some confidence. If the universe can be described, the degree of heterogeneity among the units of the universe thus determines the sample size and stratification characteristics needed to yield estimates of a given precision.

For those organizations from which less detailed information was required or about which less was known in terms of the characteristics of the universe from which the sample was to be drawn, precise determination of sample size and stratification variables were less critical on one hand and less likely on the other.

The preliminary and final recommended sample designs are described later in Section 3.4. Both the preliminary and formal designs are presented in order to reflect the developmental process which took place. The final design is subject to revisions based on changes in information requirements. However, it is believed that this design is essentially the design which will be used for data collection.

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#### 2.6.3 Preparation of Questionnaire Completion Guides

As a part of the process of reviewing existing data collection instruments for their usefulness in the development of the Economic Data Series questionnaires, project staff began thinking about the possibility of preparing completion guides for members of those major service organizations which routinely collect detailed data. This idea evolved more fully during the Pretest in discussions with respondents who used their service organization questionnaires as a data source for completing the EDS questionnaire.

Therefore, when the respondent burden question became a central issue in the assessment of the feasibility of proceeding with Phase II and resulted in consideration of alternative data collection methodologies, the development of such guides became a subtask under the extended Phase 1 work effort.

The three service organizations in question are the American Symphony Orchestra League (ASOL), the Theatre Communications Group (TCG) and Opera America (OA). In the course of recent discussions with these groups in the performance of work under the 70s Decade Study, we obtained copies of their 1979-80 survey instruments. We had already assessed earlier versions of these in constructing our own questionnaires and were aware of similarities and differences between them. In some cases we adopted (and/or adapted) an item from one of these instruments. In others this was not feasible because the item was not suitable for our purposes.

It should be noted that in both the ASOL and OA questionnaires, revisions were made between the 1978-79 and the 1979-80 instruments. In the case of Opera America, these revisions were extensive. Dean Stein of Opera America was present at the oral briefing presented at NEA in October 1980 by our project staff. He subsequently utilized the EDS questionnaires along with the TCG and ASOL instruments in reconstructing the OA instrument.

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He also developed a full set of definitions for incorporation into the body of the questionnaire which had not existed previously.

In the development of the completion guides, we had to decide on a format. There were some inherent problems in developing one since we already knew that our EDS instruments were not going to be utilized in their present form. Also our instruments had never been completely finalized (i.e., given box numbers). Without these numbers for easy reference a purely narrative format for the guides would have been especially cumbersome.

Therefore, we decided to use a visual format for comparing each service organization instrument to our performing arts questionnaire. This consisted of lifting comparable items from our questionnaire in the order in which they appeared, and omitting any items for which there were no comparable service organization items. We then entered into the appropriate boxes the related item line numbers from the service organization instrument. As we did this, we began to encounter subtle differences between our prestionnaire and the others. It became increasingly evident that explanatory footnotes were required. As well, a cover page with general instructions was developed for each guide.

Copies of these guides can be found in Appendix G. A review of the completion guides will illustrate the nature of the differences between each service organization instrument and the EDS instrument.

In their present form these guides may, in actuality, be more useful to project staff than to the service organization member respondents. The process has been instructive, however, and serves as a starting point for further development of the guides. Also, since the final design of the EDS questionnaire is yet to be determined, there is no point in revising these guides at present. Once a decision is made regarding the data collection methodology and instruments for the Economic Data Series, new comparisons

can be made between current versions of the service organization forms (since it is possible that they will be changed by the time EDS data collection begins) and our final EDS forms. At that point the usefulness of such guides can be determined and a decision made as to whether or not to utilize them.

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#### 2.7 REVIEW OF OTHER DATA SOURCES

We examined a number of potential sources of data on arts organizations. Although no source was judged to be an alternative to the Economic Data Series, each could provide NEA with aggregate statistics on another universe. These data collection systems include:

- o Economic Censuses: Census Bureau
- o Statistics of Income Tabulations: Internal Revenue Service
- o Annual Membership Surveys: American Symphony Orchestra League (ASOL), Theatre Communications Group (TCG), Opera America (OA) and possibly, in the future, other Service Organizations

A full discussion of the Economic Censuses and their relationship to the Economic Data Series is included in a report entitled "The Economic Censuses: A Report on their Usefulness in Describing the Economic Activity of Arts Organizations", which was submitted separately to the NEA Research Division in April 1981. (See Appendix I for a further description of the contents of this report.) A brief discussion of the Statistics of Income (SOI) Tabulations was presented earlier in Section 2.6.1.5.3.

No separate report has been recently submitted on data held by the service organizations. However, the assessment made by New York University in the 1977 "Feasibility Study for an Economic Data Program..." is still valid today. At present, there are only two time-series data bases of adea, quality: those of ASOL and TCG. However, Opera America has made a vast improvement in its data collection system beginning with the 1944 ar. Therefore, data collected by OA in the 1980's should be equal in quality to that of ASOL and TCG.

Exhibit 2-8 evaluates these sources according to a few important criteria. In summary, each of these sources provides another data base, which, when analyzed in conjunction with all the other data known about the disciplines in question, can provide a better picture of economic activity in the arts.



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### COMPARATIVE ANALYSIS OF SECONDARY DATA SOURCES

r	•		Service Organization	Annual Surveys
	Economic Censuses	IRS 990 SOI Tabulations	General Comments	Specific Comments
Representation of the universe	All "Separate Establishments", problem with subsidiaries	All nonprofit "Separate Establishments", problem with subsidiaries and small organizations	includes only members of the service organization, no problem with subsidiaries	
Stratification by Discipline, Activity Industry Code	Thorough break- outs only for performing arts, distinction made between taxable- non-taxable	Activity codes too aggregated to be useful	Each service organization represents all or part of an industry or discipline	•
Accessibility of the Data	Published aggregates; NEA special request for tabulations; / possibility of sub-groups being requested—see separate report	Published aggregates on few data items; can build own data base by requesting 990's	Aggregated data available; decreasing availability of individual organization data	ICG publishes a report; TCG & ASOL will no longer release individua organization data
Consistency of Data from Year to Year	Data at 5 year intervals; fairly consistent from census to census	Data consistent until 1979 and will change after 1979 due to changes in form	Data items change; totals not affected but individual items may be problematic	TCG consistent in recent years; ASOL changes are mind OA major change in 1980
Types of Data	Financial and Operational	Financial only	Financial and Operational - well detailed	
Data Definitions	For Performing Arts okay in '77 and '82; for Museums, questionable in '77, unclear about '82	Definitions poor prior to 1979, adequate in 1979- 1981; Good after 1981	Definitions generally good	Opera America - good from 1980 on; TCG - Good from early 1977, 1978 on, ASOL - good from 1970's
Quality Procedures. Nonrespondent Follow-up, Editing, and Error Resolution	Some follow-up; editing performed, some error resolution	Some non- respondent follow-up; minimal editing; little or no error resolution	Good nonrespondent follow-up; good editing and error resolution	TCG, ASOL and OA financial figures checke against audited statements

#### Exhibit 2-8



#### SECTION 3

#### DISCUSSION OF DATA COLLECTION APPROACHES

The major objective of extending Phase I was to evaluate several data collection approaches and recommend one that would maintain the quality which NEA desired without creating undue respondent burden and would remain within the resources available. The approaches that we planned to consider included:

- o collection of data directly from the IRS (Form 990's)
- o surveying all NEA organizational applicants using a fully detailed questionnaire
- o surveying a sample of applicants using a fully detailed questionnaire
- o surveying all applicants using a minimally detailed questionnaire
- o surveying a sample using a minimally detailed questionnaire
- o an approach that would incorporate features of some or all the above, i.e., a combined approach.

The first approach, collection of data directly from the IRS, has been fully discussed in Section 2.6.1. To reiterate our conclusion, this alternative is unacceptable because of the massive attrition rate from the initial universe of NEA organizational applicants.

Each of the other five approaches will be evaluated in Section 3.3 according to the criteria that emerged out of our developmental work and which are discussed at length in Section 3.1 which follows.

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### 3.1 CRITERIA FOR CONSIDERATION OF DATA COLLECTION APPROACHES

To evaluate candidate alternative approaches to data collection for the Economic Data Series, we generated a list of about a dozen criteria that we considered important. These criteria can be grouped into four categories: response to data needs, quality of data, respondent burden and costs. The first two categories relate to the desired outcomes of the data collection, i.e., a high quality data base; and the last two to the constraints placed on the effort.

#### 3.1.1 Response to Data Needs

#### 3.1.1.1 Overview

One of the most important steps preceding any data collection effort is the identification of the information needs to be met. Since the purpose of the Economic Data Series is to create a data base of information from which many economic questions may be answered, according to which are most important at a given time, specific questions to be addressed by the data series are not (and need not) be enumerated at present. However, the issues to be addressed and the uses to which the data will be put are important to clarify at the outset.

In the New York University final report referenced in Section 2.1, Netzer stated:

"First, most users are interested in some aspect of change over time: how is the dance, the theatre, the opera faring today as compared to last year, five years ago, ten years ago? Questions like this sometimes are the only ones that concern data users, usually are the first ones raised and almost invariably follow immediately upon questions about

current levels of income, expense, deficit, attendance, or employment. Second, a high quality series should present a reasonably whole picture of the set of phenomena that are obviously of primary concern to the user: arts institutions (and policy makers) are concerned with both the income and expense side of the accounts; anyone concerned with the performing arts will be frustrated by a data series that does not include information on attendance . ."

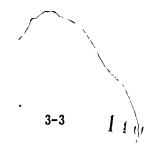
This paragraph points out that both current levels of, and change over time in, various economic and operational items are desired. Also, it is important to include a wide range of data items if the data series is to serve multiple needs over multiple years.

#### 3.1.1.2 Levels of Analysis

The result of our developmental work in Phase I suggested that we could categorize NEA data needs into three broad areas according to how data could be analyzed. The three areas or "levels" of increasing analytic sophistication are:

- 1) Definition and description of the universe of arts/cultural organizations and classification of organizational types
- Description of the current economic situation of arts/cultural organizations at any one point in time
- Measurement of change in arts organizations over time with, ideally, the ability to forecast future conditions.

The second and third areas are those presented by Netzer as cited above.



## 3.1.1.2.1 <u>Definition and Description of the Universe of Arts/Cultural</u> <u>Organizations and Classification of Organizational Types</u>

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As documented in Section 2.4.2 of this report (Results of the Pretest) and as discussed in the essay (Problems of Data Collection: Some findings from work on the <u>Seventies Decade Study</u>) included as Appendix H, much work still remains to be done in classifying and describing the universe of arts organizations. Some artistic disciplines have yet to be defined; while within well defined disciplines, organizational types still need to be identified and classified. It is usually considered important to analyze economic data by certain stratifications, such as size (normally measured in the arts by size of operating expenses of individual organizations), geographical location and, in many disciplines, type of organization and/or governing authority. Once the parameters of the artistic disciplines have been defined and the types of organizations within them classified; then, and only then, can definitive counts of organizations and universe estimates be made.

Furthermore, in order to draw a statistically representative sample from a universe, the nature of that universe and the number of organizations in the universe (and within each of the selected strata) must be determined. Estimates made from a sample drawn from a poorly defined universe will be unreliable. This universe classification work is a prerequisite to the analysis of data within the two succeeding levels of analysis discussed below. Therefore, the first level of analytic need is to define and classify disciplines and their organizations within the universe.

## 3.1.1.2.2 <u>Description of the Current Economic Situation of Arts</u> Organizations

The primary purpose of this next level of analysis is to determine the economic size of an industry or discipline. What are the total income and expenses? How many performances were given and how many people tended? For each major data item requested, the goal is to determine the level of activity for that particular year. Two other data needs include measurements of:

- o the magnitude of the major components of income and expenses and the ratio of these components to each other and to the whole budget, and
- the magnitude of various non-financial measures (number of personnel, number of performances, price of admission, attendance, etc.) and the relationship of these numbers to income and expenses. The calculation of such relationships is necessary for the comparison of different types and sizes of organizations: does the cost of a performance vary according to size of the organization? Do larger organizations provide higher compensation to their artistic personnel? Do corporations support a particular size or type of organization more than others?

A description of the current situation can vary in its detail. If only summary income and expense data are collected, the description will be at a highly (and probably frustratingly) summarized level. On the other hand, if a full set of data is collected, the description can be rich in detail and may uncover previously unknown relationships.

# 3.1.1.2.3 <u>Measurement of Change in Arts Organizations Over Time and Economic Forecasting</u>

To truly determine the economic health of arts organizations, data must be collected over a period of years. From just one year of data, it is difficult to ascertain whether an industry is healthy or not because there are no absolute standards of industry health against which to measure this.

With several years of data, i.e., the second level of analysis achieved over several data collection cycles, some changes usually are noticable, i.e., measurable. The next step in determining health is to isolate the factors which are related to these changes. The investigation seeks, therefore, to offer an explanation for the changes. Data must be gathered on a series of variables to study their relationship to these changes over time.

The determination of such relationships requires multiple years of data defined in the same way, from the same organizations, for each of the years in the time period. (In such a time series the organizations included may vary from year to year only if the universe—about which one is trying to explain relationships—is known with certainty. That is, to get around the necessity of asking the same organizations year after year, the relationship of the organizations to the universe must be known. This requires detailed knowledge of the universe.)

The ability to accurately explain the relationships among variables and thus their impact on "health", is directly determined by the amount of detail available. The industry (discipline) universe should be known; the types of organizations that make up that universe should be determined; the differing activities conducted by the organizations should be defined; and income, expense and operational measures of those activities should be collected. Then financial figures should be related to operational figures (e.g., what number of people, working what part of the year create what amount of personnel expenses, and produce what amount of "output"). Only at this level of detail can relationships be determined and impacts measured.

Finally, to do economic planning through forecasting, relationships must be <u>accurately</u> defined. Even the simplest economic forecasting requires a model. Therefore, enough must be known about the validity and reliability of the data to make it usable for forecasting purposes.

Although the amount of detail needed in a data series to be able to measure change over time is discretionary, the amount of choice is less than for the first two areas of analytic need described above. Lack of detail in this third area can severely distort results of even the most summary numbers. Therefore, if change over time and impacts are required and forecasting capability is desired, a relatively comprehensive set of data items is needed.

# 3.1.1.3 <u>Analytical State of the Universe of Arts and Cultural</u> Organizations

A major factor that impacts how NEA can use data is the extent, to which analytic work has been done in the past on the universe of arts and cultural organizations. From the very beginning of our developmental work, we knew that certain artistic disciplines were well defined and that substantial analytic work had been performed in these disciplines. These included the performing arts disciplines of symphony orchestra, nonprofit resident theatre, opera, ballet and modern dance, and the museum discipline. For these disciplines, our goal was to develop comprehensive questionnaires which would provide data for a variety of analytical uses.

However, for other artistic and cultural disciplines, our knowledge was limited and the background materials we researched were sketchy at best. We gained enough of an understanding of the literary discipline to design a separate questionnaire; but, as for the other performing arts disciplines and other arts and cultural disciplines, we have not yet achieved the level of understanding necessary to design discipline-specific questionnaires, nor are these disciplines defined well enough at present to allow more than rudimentary analysis.

The varying states of knowledge about specific artistic disciplines impact both the type of analyses that can be performed and the data that can be collected.

To explain the prolem facing us in data collection, we have developed a framework of artistic disciplines which categorizes them into three groups:

Group 1: Established Disciplines

Group 2: Defined Disciplines

Group 3: Undefined Disciplines

Group 1: Established Disciplines Artistic disciplines that fall within this group are well defined; the types of organizations that produce or present the art form are known; their current situation in terms of artistic activities, employment structures, and so on, is relatively standard; and, thus, annual data can be collected for purposes of economic trend analysis, assessment of economic change, and forecasting future economic conditions. The artistic disciplines that we consider as "Established" are:

- o Museum
- o Symphony Orchestra
- o Theatre .
- o Opera and Musical Theatre
- o Ballet and Modern Dance

Group 2: Defined Disciplines This discipline group is relatively well defined and the types of organizations that produce or present the art are known. However, the current situation of activities and employment patterns and other structural aspects is not known well enough to be able to start yearly collection of consistent data. The only artistic discipline that we presently consider as "Defined" is Literature (Literary Magazines and Small Presses).

Group 3: Undefined Disciplines Artistic disciplines that fall into this category are either 1) ones in which the type of art that is produced or the method of production or presentation is not clearly delineated into a

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unique and generally well accepted discipline, or 2) the types of organizations that produce or present the art are not well enough classified. There is little or no data on current artistic activities or employment patterns and, because of the lack of definition and classification, no consistent yearly data can be collected at this point.

The artistic disciplines that we consider "Undefined" include:

- o Chamber Music
- o Choral Music
- o Jazz
- o Ethnic Music
- o Other forms of musical presentation
- o Mime
- o Ethnic Dance
- o Media Arts Centers
- o Visual Arts Centers
- o Arts festivals
- o Neighborhood Arts Centers
- o Community Cultural Centers
- o Folk Arts groups
- o Crafts Organizations
- o Crafts Organizations
- o Artists' Cooperative Collaboratives

Other Performing Arts

Other Arts and Cultural Organizations

Therefore, using this framework, there are eight "disciplines" grouped into three levels of sophistication in data collection. Exhibit 3-1 illustrates, by discipline group, our assessment of the state of knowledge of each of these eight disciplines. The current state of knowledge about a discipline has a direct impact on the level of analysis that can be performed. For instance, change over time and trend analysis presently cannot be done for any of the groups that fall under the "Other" Performing Arts and "Other"

# STATE OF KNOWLEDGE ABOUT ARTS AND CULTURAL ORGANIZATIONS

Disciplines and Group Categories							
Estimated Disciplines (Group 1)			Defined Undefined Disciplines (Group 2) (Group 3)		ines		
Museums	Symphony Or <del>c</del> hestra	Theatre	Opera	Dance	Literature	(other) Perform- ing Arts	(other) Arts & Cultural
Yes	Yes	Yes	Yes	Yes	Yes	Some- what	Not At All
Yes	Yes	Yes	Yes	hat	Some- what	Some- what	Not At All
Fairly Well	Fairly Well	Some- r what	Fairly Well	Some- what	Some- what	Margin- ally	Not At All
Yes	Yes	Yes	Yes	Some- what	Margin- ally	Not At All	Not At All
Fairly Well	Yes	Yes	Yes	Fairly Well	Margin- ally	Not At All	Not At All
	Yes Yes Fairly Well Yes	Yes Yes  Yes Yes  Yes Yes  Yes Yes  Fairly Well  Yes Yes	Estimated Disci (Group 1)  Museums Orchestra Theatre  Yes Yes Yes  Yes Yes  Fairly Fairly Somewhat  Yes Yes Yes  Fairly Well Yes Yes	Estimated Disciplines (Group 1)  Museums Symphony Orchestra Theatre Opera  Yes Yes Yes Yes Yes  Yes Yes Yes Yes  Fairly Fairly Some-what Well  Yes Yes Yes Yes  Fairly Well Yes Yes Yes	Estimated Disciplines (Group 1)  Museums Symphony Orchestra Theatre Opera Dance  Yes Yes Yes Yes Yes  Yes Yes Yes Yes  Yes Yes  Yes Yes Yes  Yes Yes Yes  Fairly Fairly Some Well Some What  Yes Yes Yes Yes Yes Somewhat  Fairly Yes Yes Yes Fairly	Estimated Disciplines (Group 1)  Museums Symphony Orchestra Theatre Opera Dance Literature  Yes Yes Yes Yes Yes Yes Yes  Yes Yes Yes Yes Somewhat  Yes Yes Yes Yes Fairly Margin-	Estimated Disciplines (Group 1)  Defined Discipline (Group 2)  Museums Symphony Orchestra Theatre Opera Dance Literature ing Arts  Yes Yes Yes Yes Yes Yes Somewhat  Yes Yes Yes Yes Somewhat  Fairly Fairly Well Well What Well Somewhat What All  Yes Yes Yes Yes Somewhat Somewhat  Fairly Well Well What Well What What Somewhat At All  Fairly Yes Yes Yes Yes Fairly Margin- At All

Code: Highest Yes
Fairly Well
Somewhat
Marginally
Not At All

Exhibit 3-1

Arts and Cultural categories, because not enough is known about their structure, the organizations themselves or their activities to be able to collect data without significant respondent burden and expense. Exhibit 3-2 presents the level of analysis that we consider possible for each of the eight disciplines, given the state of the knowledge about that discipline.

The level of analysis possible for, and the state of knowledge about, each discipline group within the universe of arts and cultural organizations have a significant effect on the approach selected for data collection. For the greatest impact given limited resources, the chosen approach should consider disciplines as separate analytical entities. Since data needs differ across disciplines—rigorous, comprehensive analysis is done almost entirely at the discipline level, not across disciplines—and thus, data collection for the Economic Data Series could progress in a single discipline independently of other disciplines.

The discipline-by-discipline concept of data needs provides NEA with an option of progressing at different rates for different disciplines. The focus of the Economic Data Series could be to build a data base for only established disciplines (our Group 1 disciplines). The focus could be to define disciplines and classify organizations, an activity that would center on the other performing arts and other arts and cultural organizations (our Group 3 disciplines). However, the principal criterion we used to evaluate data collection approaches was whether an approach will provide data to meet the current level of analysis possible for each of the artistic disciplines.

# 3.1.1.4 Factors Which Determine Response to Data Needs

For a particular data collection methodology to provide an adequate response to data needs, the coverage (representation) of the desired universe and the coverage of the required data items must be assessed. Each of these is discussed more fully below in relation to the Economic Data Series.

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# LEVEL OF ANALYSIS POSSIBLE PER DISCIPLINE

	Established Disciplines				Defined Discipline	1	Undefined Discipline	
Level of Analysis	Museums	Symphony Orchestra	Theatre	Opera	Dance	Literature	(other) Perform- ing Arts	(other) Arts & Cultural
Definition, Description and Classification of the Universe	x	x	X	X	x	x	- x	x
Description of the Current Situation	x	x f	х	x	x	Limited	More Limited	Very Limited
Measurement of Change over Time	х	x	x	x	x	N	ot Possible	

Exhibit 3-2



# 3.1.1.4.1 Coverage of Organizations in the Universe

A criterion that is crucial to accurate analysis of data is the clarity of definition of the universe or population of organizations from which one gathers data and its relation to the 'true' universe. This criterion is critical regardless of whether a full census of organizations or a sample survey is conducted. A true universe of arts organizations would include all organizations in the U.S. that produce or present art. At present, it is not possible to identify the full universe of arts organizations from existing sources. Therefore, we must use a universe that is accessible to us. Pragmatically, the universe is defined as a body of records or a file. The file may be in either a computer or manually accessible medium, but must contain information which will allow the organizations to be identified and, if possible, stratified by selected characteristics. In the case of the Economy Data Series, the file should, ideally, contain information regarding size and type of artistic endeavor for each organization.

There is no single file which contains all arts and cultural organizations in the United States. Each available file has one or more of the following limitations:

- o inadequate definition and categorization of organizations
- o exclusion of particular types of organizations
- o variations in the purpose for which each was built
- o other coverage limitations

The definition of the universe represented by the file used in the data collection effort must be complete enough so that conclusions drawn from the data will be applied correctly not only to the defined universe, but also to the true universe. According to this criterion, the "Request to IRS Only" data collection approach was found to be severely lacking, because its universe (the IRS Master File) omits many types of art organizations.



# 3.1.1.4.2 Coverage of Data Items Needed for Economic Analysis

The particular data items collected by a survey instrument determine the analytic uses to which the data can be put. The level of analysis that can be performed is directly dependent on the data collected. A set of data elements, as described in Section 2.1 and presented in full detail in Appendix A, was developed to provide NEA with Level 3 analytic capability: measurement of change and forecasting.

In summary, the data items which should be obtained through the Economic Data Series include the following:

- Descriptive detail on the nature and complexity of the respondent organizations. These include artistic discipline, formal and informal structural relationships, functions and activity areas. (Along with geographical location and budget size, these constitute the stratification variables for tabulations of the data.)
- 2) Financial detail showing sources and amounts of revenue and support income; expenses; other fund activity and balance sheet information; as well as the extent, nature and value of in-kind contributions.
- 3) Supporting detail for interpreting the relationships between in the me and expense variables in terms of the resulting level of artistic activity or output. Areas of importance are characteristics of personnel, level and nature of artistic/cultural activity, prices, attendance/capacity, and other audience measures.
- The following is a presentation in outline form of the principal data elements to be included in the Economic Data Series. Comments for each of the data collection approaches regarding coverage of data items are based on the inclusion or exclusion of these elements.

# 1) <u>Descriptive</u>:

- o discipline
- o structural relationships
- o functions/activity areas

#### 2) Financial:

- o Revenue
  - (detail)
- o Support Income
  - public sources (detail)
  - private sourçes
     (detail)
- o Expenses
  - personnel by function (detail)
  - non-personnel by function (detail)
- o Other
  - surplus/(deficit)
  - fund activity (transfers, balances for all funds)
  - in-kind contributions

# 3) Operational:

- o Personnel
  - types and numbers
  - employment status (FT/PT/per service)
  - wage rates
  - levels of output (time)
- o Performance/Production/Program Activities
  - nature (types)
  - volume (numbers)
- o Costs (prices)
- o Capacity & Attendance (ticket sales, # seats available)



- o Outreach/Accessibility
  - touring activity
  - educational activity
  - length of season, hours of operation
  - membership activity
  - other

The level of detail required is dependent upon which analyses are to be performed. Summary figures may be acceptable for general descriptions of the current situation, and of the larger universes. However, for measuring change over time and understanding and relationships, significant detail is required. Furthermore, more detail will increase the validity and reliability of the data which, in turn, will enhance its usefulness for trend analysis and forecasting purposes.

# 3.1.2 Quality of Data

The second category of criteria against which we evaluated the data collection approaches is the level of data quality expected to result from each approach. Quality of data is represented in terms of the degree to which the data reflect the true values of the variables which are being measured. The quality of the data collected will determine its usefulness for addressing each of the information needs areas (desired levels of analysis).

Quality of data is assessed in terms of:

- o consistent interpretation of instrument/item by respondents
- o time period represented by the data provided
- o compatibility of data maintained by respondents with data as structured in the survey instrument
- size and representativeness of the sample (when a sample is utilized)
- o rate of response and characteristics of respondents in relation to nonrespondents (possible source of bias in results).



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Survey instrument instructions, definitions and item wording will affect the degree to which the respondents interpret the instrument as was intended. If the interpretation is correct, the respondent's answers reflect reality.

The time period for which the data are reported affects the comparability of data collected across respondents and the usefulness of the data for analysis. Data collected from respondents for varying years can neither be compared nor tabulated together. The older the data, the less useful it will be unless data from all succeeding years is also collected.

The compatibility of the data items as structured and defined in the instruments with the data as maintained by the respondent, will affect the completeness and accuracy of reporting. If the respondent does not maintain data as requested, he/she may not provide the data required. Or, the respondent may provide data which either does not accurately represent the data requested or does not reflect 'reality' for that organization.

If a sample of organizations is utilized, the size of the sample directly relates to the reliability of the data collected. The smaller the sample, generally, the lower the reliability. The upper limit of the validity of a data item is determined by its reliability. For universe estimates to be accurate, they must be made from a sample which is unbiased (that is, representative of the intended universe).

In a similar fashion, an adequate number of organizations in relation to the total universe of organizations must respond for the data to be reliable. Additional inaccuracies may be experienced if organizations which do not respond to the survey instrument differ significantly from responding organizations on variables which are correlated with the variables being measured by the survey instrument.

# 3.1.3 Respondent Burden

The maximum acceptable level of respondent burden permissible for the survey is a key criterion which will limit the amount of data that can be collected and the level of data quality that can be achieved. Respondent burden can be reflected in two ways: individual respondent burden (time required to complete the instrument and answer inquiries) and total respondent burden (individual respondent burden summed across the total number of respondents).

Individual respondent burden, of course, can be lowered by reducing the amount of data collected and the number of times the respondent is asked to provide them. However, it can also be lowered by effectively designing the instrument and related procedures to facilitate response. The clearer the instrument and the closer it agrees with the data structure maintained by the respondent, the lower the level of burden. Total respondent burden, obviously, can be lowered by reducing individual respondent burden. It can also be lowered by limiting the total number of respondents through the use of a scientifically drawn sample.

- In determining a data collection approach, a key issue is the amount of burden that is put on the individual respondents to fill out the questionnaire. Three aspects of the individual respondent burden issue are addressed below:
- 1) Amount of Burden By Level of Analysis For our first level of analysis, definition and classification of the universe, most of the data needed can be structured with "Yes/No" or "Check the most apropriate response" questions. This type of response seldom requires any thinking or work to provide, and the instrument can be filled out by the respondent at a first (and often only) reading. Therefore, the respondent burden for providing the data needed for this first level of analysis is minimal.



At the second level of analysis, description of the current situation, the amount of detail can vary from marginally more than was needed for the first level to very detailed data requiring calculations. Therefore, the burden on the respondent can vary from very light to very heavy, and this variance is discretionary according to the specific analyses desired.

Measuring change over time at the third level generally requires more detail than at the second level. As with the second level, the detail and, thus, the respondent burden is variable from light to very heavy. There are, of course, many structural ways to minimize respondent burden, such as asking for data in the way a respondent has it recorded (thus requiring no calculations) or using the data that a respondent has prepared for another source. Nonetheless, since this level does require the provision of quantitative detail, it will require some time spent in retrieving the data from the records.

- 2) Amount of Burden By Organization Size Another way to look at the issue of respondent burden is to recognize that not all organizations are in the same position to provide data. Respondent burden is a relative matter, and size of the organization is the single most important factor in determining whether an organization will have difficulty in providing data. Small arts organizations without paid administrative staffs are generally the least able to provide detailed data. Large arts organizations who usually have full time administrative staffs and adequate records are less burdened by an economic questionnaire than the smaller organizations.
- 3) Amount of Burden Versus Data Collection Costs A third aspect of respondent burden is whether the respondent assumes all the burden or whether those who are gathering the data assume some of it. The design of the instrument, the degree to which data elements are defined and the extent of resolution of individual problems all affect respondent burden. The more burden assumed by the data collectors in terms of follow-up to assure data quality, the higher the cost.

Our evaluation of data collection approaches will include both total respondent burden and individual respondent burden. Of course, the objective of any approach would be to have high quality data meeting all the needs, while having low respondent burden.

# 3.1.4 Cost

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The cost of data collection is, of course, the other limiting factor. An ideal is to collect the greatest volume of data of the highest quality for the lowest cost. Data collection costs are associated with:

- o method of data collection (direct response/secondary source)
- o period of data collection
- o number of respondents/forms
- o quantity of data collected
- o mailout, followup and processing considerations
- o level of analysis desired

These impact upon the level of staff involvement in:

- o development of data collection and processing materials
- o procedural design work
- o mailout and receipt of forms
- o nonrespondent followup
- o manual editing
- o computer editing
- o error resolution
- o tabulation and analysis of data

The level of effort required and related costs for each of these activities is directly determined by the minimum acceptable level of data quality. The labor intensive tasks (nonrespondent followup, and manual editing and error resolution) are needed in substantial amounts to ensure that data of high quality are obtained. These factors have been considered in evaluating the approaches in terms of cost.

#### 3.2 DATA COLLECTION APPROACHES

The approaches which were evaluated during the course of the Phase I developmental effort in terms of their acceptibility include:

- o Full universe (all organizational applicants) and fully detailed questionnaire
- o Sample from universe and fully detailed questionnaire
- o Full universe and minimally detailed questionnaire
- o Sample from universe and minimally detailed questionnaire
- o A combined approach incorporating features from the above

The first four approaches are discussed below in terms of the criteria described in Section 3.1.

# 3.2.1 Approach 1 - Full Universe and Full Questionnaire

Initially the EDS was directed toward surveying the full universe of organizational grant applicants from the Grants Management System with a detailed questionnaire gathering comprehensive financial, operational and general information. The universe turned out to include approximately 5,000 organizations.

This approach provides full coverage of the target universe of organizations and data items. Using specially designed questionnaires, coupled with thorough followup for error correction, the timeliness and quality of data expected is quite good. Follow-up under this option for nonresponse and error correction would be quite costly and achieving a high response rate would be difficult. This full data collection effort meets all the information needs of NEA and would provide a high quality data series. However, the total and individual respondent burden is very heavy. The respondent burden coupled

with the high cost of such a data collection (especially since the universe is 5,000, rather than the originally estimated 2,500) renders this option unacceptable. The benefits derived from the data collection can not be justified in light of the respondent burden and cost.

# 3.2.2 Approach 2 - Sample From Universe and Full Questionnaire

Consideration was given to using the full, comprehensive questionnaire with a sample of arts and cultural organizations, rather than with the
entire universe. The adequacy of coverage of the organizations when a sample
is employed depends, of course, on the representativeness of the sample.
Although the issue of representativeness might be left to selection of a random
sample, it is known that sample representativeness improves as more is known
about the universe from which the sample is drawn. For some disciplines,
e.g. other arts and cultural, the representativeness of the sample and, therefore,
the coverage of the sample might be adversely affected.

Since the same questionnaire as proposed in Approach 1 would be used, the coverage of items and quality of data would be as good. In fact, given that a sample is employed, quality of data could be improved because the smaller number of organizations would allow for more non-respondent follow-up and error resolution.

The individual respondent burden is as heavy as under Approach 1. However, total respondent burden is reduced proportionally as the sample is reduced. Reduction in total respondent burden is one of the primary reasons for the use of samples in surveys. Another reason is cost. Reducing the number of organizations to be surveyed lowers some variable costs associated with the survey (respondent contact, questionnaire processing, editing, etc.). The costs are not reduced proportionately, however, since there are certain fixed costs associated with the total survey process regardless of sample size (development, data analysis, and reporting).

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Although from the practical standpoint of cost, the use of a sample is preferable to the full universe in Approach 1, the heavy individual respondent burden for many applicants with the full questionnaire, leads to rejection of Approach 2.

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# 3.2.3 Approach 3 - Full Universe and Minimal Questionnaire

Approach 3 is similar to the first approach in that the full universe of arts and cultural organizations on the Grants Management System would be surveyed. However, instead of using a full, comprehensive questionnaire which would gather detailed financial, operational and descriptive data, only descriptive and base-line financial data would be collected.

This minimally detailed questionnaire would fully cover the range of information which could be collected, but would omit any subsidiary detail. The overall quality of the data may be acceptable for Level 1 analysis and possibly for Level 2 (minimally). However, the quality of the base-line financial data, without certain operational data to help explain it, may be difficult to assess.) Furthermore, Level 3 analysis, accurate measurement of change over time, would be impossible with only the base-line data.

The reduction in individual burden is the most attractive feature of this approach. Total respondent burden is also reduced even though the full universe is surveyed. Variable costs related to processing time per questionnaire are somewhat reduced. However, since a full universe is surveyed, costs remain high in terms of setting up the file and processing the amount of information secured from the survey.

The element which causes this approach to be unacceptable is its inability to meet NEA's expressed analytical needs. For the disciplines about which little is known, the limited information collected is probably appropriate, since the current, short-term goal is simply to describe these organizations. However, for the established disciplines, more information is

called for than the minimal questionnaire would provide. As an approach to use across all disciplines this alternative is not acceptable, particularly considering the costs associated with surveying all organizations.

# 3.2.4 Approach 4 - Sample of the Universe and Minimal Questionnaire

Approach 4 modifies Approach 3 by collecting data only from a sample rather than the full universe. This approach eliminates the objection to Approach 3 regarding the costs associated with surveying all organizations. However, the lack of information provided to NEA from a minimal questionnaire is still a major concern. Again, the minimal data may be basically acceptable for the less well specified disciplines, but is totally unacceptable for the more established disciplines for which more comprehensive data analyses are possible. This approach, in a modified form for a subset of the universe, is presented later as an acceptable approach.

# 3.2.5 Development of a Combined Data Collection Approach

Since the four approaches were found to be unacceptable given the criteria, we had to develop a combined approach which would overcome the three problems presented by the other approaches:

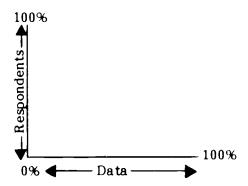
- o too heavy a response burden
- o too high a cost
- o inadequate response to the analytic needs of NEA

In examining the problems, we came up with the following model.

# 3.2.5.1 <u>Model for Designing an Approach</u>

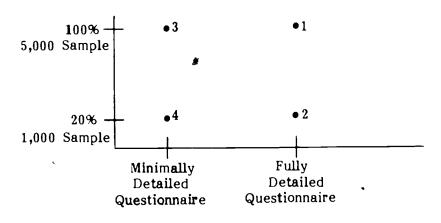
To develop a combined data collection approach, we sought to answer this question: To perform the desired analyses, i.e., to meet varying levels of analysis for different disciplines, how best can data quality be

maximized and respondent burden minimized given the resources available (a cost constraint)? As stated before, the quality of the data required is predetermined in part by the desired analyses, while respondent burden is determined both by the number of respondents selected within the universe and the nature and the amount of data requested from them. Therefore, the two factors that are adjustable are the number of respondents and amount of data requested. These two variables can be pictorially explained by the use of a graph. One side represents the number of respondents from whom data can be collected, and the other the amount of information that can be collected to meet the data needs of the study:



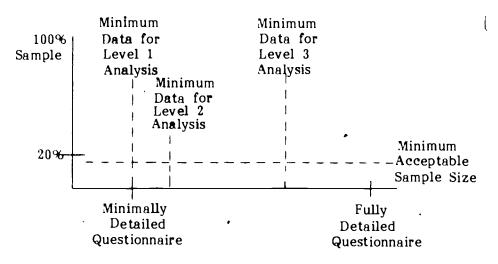
In choosing a data collection approach, the number of respondents (sample size) is the most flexible variable. It directly impacts cost and total respondent burden. The amount of data to be collected and the manner in which it is collected are the principal determinants of individual respondent burden and are not very flexible once the type of analysis desired is determined.

Using this graph, we positioned the four approaches as shown:





Approaches 1, 2 and 3 are unacceptable in terms of cost and respondent burden. Approach 4 does not meet data needs. Therefore, the objective is to move along the two axes far enough to no longer have an unacceptable position. The sample size is a highly flexible variable as long as it does not fall below about 15 to 20 percent. The amount of data, however, is not as flexible because it is determined by the analytic needs of NEA. Furthermore, since there are different levels of analysis for different disciplines, there is not one minimally acceptable data level, but three. The graph below shows the minimums for both axes.



3.2.5.2 Approach 5 - The Combined Approach - Sample from Universe

Discipline-Specific Questionaires Incorporating the Form 990

Since NEA expressed great concern about reducing respondent burden, this combined approach incorporates the minimum data needed for each level of analysis. The approach takes as high a sample as resources allow, about a 25 percent sample of applicants. To maximize the quality and the future analytic capability of the Economic Data Series, the combined approach varies the sample size and the amount of data gathered by discipline.

The questionnaires are designed to collect only the information which (1) the organizations in a given discipline are readily able to provide and (2) NEA and other users can currently analyze, given the state of

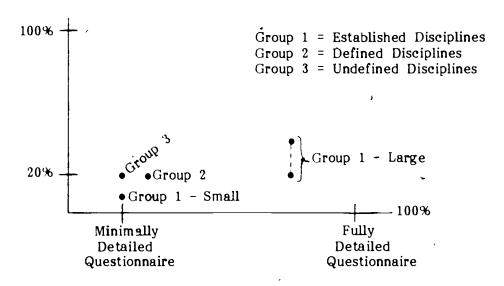
knowledge of the discipline. Thus, the large organizations in the more established disciplines are asked to provide the greatest detail (financial, operational and descriptive data). Accordingly, the most comprehensive analyses (Level are possible for these organizations. On the other hand, the smaller and less well defined organizations are asked to provide only descriptive and base-line financial data. Analyses possible for these organizations are limited primarily to Level 1 description and definition. However, since little is known about these organizations, the data analyses will provide the currently needed and useful information.

The sample design is structured to reflect the level of analysis required for the three discipline groups described earlier. The large established organizations are sampled at a higher rate to provide the fullest data on those organizations which also represent a higher proportion of the total arts budget than their number in relation to the universe. The smaller, less well defined organizations will be selected at lower rates since the data analysis goals are more modest. The respondent burden, as perceived by the organization, is thereby minimized. The large established organizations, which maintain detailed records, are able to readily provide the comprehensive data requested. The smaller less well established organizations, which have less sophisticated records, are asked to provide a minimum of information.

In order to further reduce burden, respondents are offered the opportunity to submit a copy of their most recently prepared IRS Form 990 in lieu of completing most of the financial portion of the questionnaire. For the organizations who have filed a Form 990, including their form with the otherwise completed questionnaire will reduce the financial section by 90 to 100 percent, depending on the discipline. For those organizations who would not have filled out a 990, a complete financial section to the questionnaire will be provided. This financial section will be discipline-specific and much less detailed than the Form 990. The quality of Form 990 data is acceptable only if adequate follow-up to respondents is performed to verify and explain the data gathered.

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With this approach, the information needs appropriate for the various disciplines are met, while only the information which the organizations can most easily provide is requested. Respondent burden and cost are kept to a minimum while data quality is maximized. In terms of our model, this combined approach would be positioned on our graph as follows:



The approach described above provides a means for initating data collection. It provides the foundation for longitudinal data collection for the large, well established organizations. Built into it is the capacity to raise the level of analysis for other organizations each year as more is known about the less well established disciplines. As more is learned, more specific data can be collected in the future by tailoring the questionnaires to the recordkeeping systems of these organizations. Thus, more refined data necessary to meet the higher level data analyses can be collected without adding to perceived respondent burden.

Thus, the recommended approach yields the greatest amount of information, at the least cost and respondent burden and forms the basis for a continually improved data collection in later years.

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### SAMPLE DESIGNS

As discussed in Section 2.6.2, a draft design was prepared based on a sample size of 2,500 organizations. It was modified after learning that the cost was beyond the resources available and that respondent burden concerns were stronger than realized. The sample size in the final design was reduced to 1,200 and the structure of the proposed sample was slightly altered to maximize response to analytic needs and data quality, while minimizing burden and costs within the limits of the smaller sample size. The details of the preliminary design and of the final design are presented below.

# 3.3.1 Preliminary Sample Design

The preliminary sample design was established to yield a total sample of approximately 2,500 arts organizations distributed across the following categories:

- o Museums
- o Performing Arts Organizations
  - Symphony Orchestra
  - Theatre
  - Opera
  - Dange
  - Litera
- Other Arts and Cultural Organizations

Since the goals for data analysis were most ambitious for museums, symphony orchestras, theatre, opera, and dance, analysis for these organizations would be based on detailed data regarding financial, operational and organizational characteristics which would be used to describe the universes and the current situation as well as provide estimates for measurement of

trends in future years. Those organizations in the established disciplines have been referred to as Group 1 organizations. Detailed analyses are possible for these disciplines because their characteristics are already fairly well known. The sample was design to include a greater proportion of the organizations in these disciplines. Approximately 75 percent of these organizations were to be sampled.

For Group 2 organizations which originally were to include organizations in the literature and other performing arts categories, the data analysis goals were more modest. The aim was to describe financial, operational and organizational characteristics at a more general level of detail. The proportion of the universe of literature and other performing arts organizations to be sampled is less than for Group 1 organizations. Approximately 50 percent of these organizations were to be sampled.

Finally, for the other arts and cultural organizations originally classified as Group 3, only minimal financial and general organizational data would be gathered and directed toward providing a description of the universes which they represent (Level 1 analysis). Approximately 25 percent of these organizations were to be selected.

The sampling rates shown in Exhibit 3-3 represent the sampling rates which were established for the three groups. A fairly small proportion of the organizations in each discipline represent a disproportionately large percentage of the arts revenues of that discipline. Therefore, these organizations whose budgets were estimated to be in excess of a specified amount were identified and were included in the sample. The budget level cutoff to be used for determining the sampling rates would be varied by discipline. The remaining organizations in each discipline would be selected at a rate which would yield the total expected number of organizations. Therefore:

£.m.



# Preliminary Design SAMPLING FROM THE GMS MASTER FILE

		Approximate Number in Universe	Sampling Rate	Approximate Expected Sample Size
ð	GROUP 1	•	<del>-,</del>	
	Museum	700	.75	525
	Symphony Orchestra	280	.75	210
	Theatre	580	.75	435
	Opera	120	.75	90
	Dance	360	.75	270
	•	•		
	GROUP 2			
	Other Performing Arts	640	.50	320
	Literature	300	.50	150
•	GROUP 3			
	Other Arts & Cultural	2,000	<b>,</b> 25	500
	TOTAL	5,000		2,500

Exhibit 3-3

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$$X_u - X_{uc} = X_{u-c}$$

$$X_s - X_{uc} = X_{as}$$

and

$$\frac{X_{as}}{X_{u-c}} = SR_{u}$$

Where:

X<sub>u</sub> = Number of organizations in the u<sup>th</sup> discipline of arts organizations.

X<sub>uc</sub> = Number of organizations selected with certainty in the u<sup>th</sup> discipline or organizations.

X<sub>u-c</sub> = Number of organizations in the u<sup>th</sup> discipline of arts organizations less those selected with certainty.

 $X_s$  = Number of organizations expected in the sample in the  $u^{th}$  discipline of arts organizations.

 $X_{as}$  = Number of additional organizations to be selected in the  $u^{th}$  discipline of arts organizations.

SR<sub>u</sub> = Sampling rate for noncertainty organizations in the u<sup>th</sup> discipline of arts organizations.

A stratified random sample was devised utilizing geographic region, artistic discipline and budget size as stratification variables.



# 3.3.2 Final Recommended Design

Due to a request that the level of data detail to be collected from small organizations in established disciplines be kept to a minimum, and the application of existing budget constraints, the sample design was revised to yield a sample of 1,200 organizations distributed slightly differently across the universe of organizations.

Data analysis goals were modified for the established disciplines (Group 1): museum, symphony orchestra, theatre, opera and dance. Group 1 was divided into two subgroups: Group 1 - large organizations, and Group 1 - small organizations. It was decided that the most comprehensive financial, operational and organizational data will be collected only for the large organizations in Group 1. For those smaller organizations in Group 1, minimal financial, operational and organizational data will be collected.

Group 2 was restructured to include only organizations in the discipline of literature. For these organizations minimally detailed financial, operational and organizational data will be gathered. Organizations in the other performing arts disciplines were added in with the other arts and cultural organizations to form a new Group 3. As with Group 2, only minimal financial, operational and organizational data will be gathered from these organizations.

The sample design was restructured to reflect these changes in the data analysis goals.

Organizations in Group 1 with budgets exceeding an amount to be determined for each discipline will be selected with certainty. It is estimated that approximately 400-500 large organizations will be sampled.

For organizations in the literary discipline (Group 2) and other performing arts and other arts and cultural disciplines (Group 3) the proportion of these organizations to be included in the sample will be less than that of

large organizations in Group 1. Approximately 20 percent of the Group 2 and Group 3 organizations will be sampled, or approximately 600.

Those organizations in the established disciplines falling below the budget cut-off set for large Group 1 will be selected at a rate to yield enough organizations to fill the total sample size of 1,200. Therefore, since the larger organizations in Group 1 will total between 400 and 500 and Group 2 and Group 3 organizations approximately 600, the sample size for smaller organizations in Group 1 will range between 100-200 organizations.

The sample will be drawn from the universe of arts organizations defined as those which apply to the National Endowment for the Arts during a twelve month period. The universe is operational in the form of a magnetic tape file, which is the Master File in NEA's Grants Management System (GMS). Although these organizations do not represent the universe of arts organizations in the United States in any rigorously defined statistical sense, the use of the applicant universe offers several advantages:

- o It provides a reasonably clean and defined universe of a broad spectrum of the arts.
- o Some information is available on the file about the organizations.
- o The organizations with the greatest impact, economically, on the arts are included on the file.

Therefore, even though the file cannot be said to represent "the" universe of arts organizations, no other source exists of "the" universe. The GMS Master File provides a starting point from which universe estimates can be made and then compared to other data available.

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Our preliminary research with the GMS Master File indicates that approximately 5,000 different organizations apply to the NEA for grant support over a 12 month period. Categorizing these organizations according to our eight disciplines requires some judgments to be made along the way. However, based on our analysis, the 5,000 organizations appear to be distributed across the eight disciplines as shown in Exhibit 3-4. The proportion of the universe to be selected and the expected sample size for each are also shown in Exhibit 3-4.

The large Group 1 organizations are selected with certainty (100 , percent). The Group 2 and Group 3 organizations are selected at a rate of .20 (one-fifth). The small Group 1 organizations will be selected at a rate to fill the total sample size of 1,200 after large Group 1 and Groups 2 and 3 organizations have been selected. Therefore:

$$X_T - X_{1L} - X_{2/3} = X_{1s}$$

$$SR_{1S} = \frac{X_{1S}}{X_{1S}}$$

Where:

$$X_T$$
 = Total organizations in sample ( $X_T = 1,200$ )

$$X_{2/3}$$
 = Group 2 and Group 3 organizations in sample

$$X_{1S}$$
 = Small organizations in the Group 1 universe



# Final Design

# SAMPLING FROM THE GMS MASTER FILE

		Approximate Number In Universe	Sampling Rate	Approximate Expected Sample Size
G	ROUP 1 - Large Established			
	Museum	100	1.00	100
	Symphony Orchestra	. 90	1.00	90
	Theatre	120	1.00	120
	Opera	60	. 1.00	60
	Dance	50	1.00	50
G	ROUP 1 - Small Established			
	Museum	600	.12	72
	Symphony Orchestra	190	•.12	. 23
	Theatre	460	.12	55
٨	Opera	60	.12	7
	Dance,	310	.12	37
GI	ROUP 2 - Defined			
	Literature	300	.20	60
٠	•			
GI	ROUP.3 - Undefined			
	Other Performing Arts	640	.20	128
	Other Arts & Cultural	2,000	.20	400
TO	OTAL .	5,000		1,200

Exhibit 3-4

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For universes selected at a rate less than certainty (Groups 2 and 3), a stratified random sample design is proposed, utilizing geographic region (number to be determined), artistic discipline (8 categories) and budget size (2 categories) as stratification variables.

Consideration will be given to varying the number of regions by discipline to correspond with traditional breakouts for the established disciplines and a standard four region stratification for other disciplines. An alternative would be to use the standard four geographical regions for all disciplines.

In order to prepare the GMS file for sample selection, the following will be performed:

- 1. List the applicants in alphabetical order for the 12 months from the date of the listing.
- 2. Remove ineligible and duplicate organizations from the list. (Our experience shows that over 50 percent of the organizations on the original list are removed because they are not eligible or have applied more than once.)
- 3. Make initial designations of organizational type (8 disciplines) and budget size (2 categories). Enter these categories in the file.
- 4. Sort file by program to which applied and distribute to the appropriate Endowment programs identified. Request that the program staff review organizational type and budget size designations, revise them and add type and budget size designations for organizations not already coded in Step 3, i.e., those that are problematic.
- 5. Enter correct organizational type and budget size codes into the file.

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In preparation for the selection of the samples, the GMS Master File will be sorted by region, discipline and budget size. The file then will be stratified as shown below with sample rates as indicated in parentheses.

# Region 1

#### Museums

Group 1 - Large Budget Size (1.00)

Group 1 - Small Budget Size \_\_\_\_ (SR<sub>1s</sub> Museums)

# Dance

Group 1 - Large Budget Size \_\_\_\_ (1.00)

Group 1 - Small Budget Size \_\_\_\_ (SR<sub>1s</sub> Dance)

Other Arts & Cultural - Group 3 \_\_\_\_ (.2

Budget Size (Stratification variable only)

Region n

Weights will be prepared for the sample to provide for universe estimates. Weights for responding organizations will equal the inverse of the sampling fraction adjusted for nonresponse by strata.



#### 3.4 OUR PROPOSED APPROACH

### 3.4.1 Overview

Our proposed approach for EDS data collection, which is described below, is an expansion of Approach 5 as detailed earlier. It includes all types of organizations applying to the National Endowment for the Arts whose primary function is to produce and/or present art or culture. These organizations will be surveyed according to discipline. Service organizations and public granting agencies such as state arts councils will be excluded. Therefore, we plan to use a uniform methodology to perform eight separate data collections; one for each of the following disciplines:

Museum
Symphony Orchestra
Theatre
Opera
Ballet and Modern Dance
Literature
Other Performing Arts
Other Arts and cultural Organizations

We propose to collect financial, operational and organizational data at a level of detail that seems appropriate to the discipline, does not unduly burden the respondent population, and provides NEA with the highest level of analysis, given the state of knowledge bout that discipline. There will be two levels of detail, one with more detail for large organizations in Group 1 established disciplines, and one with less detail for all other organizations.

Our methodology is to survey directly a selected sample of organizations within each of our eight disciplines using NEA's Grants Management System (GMS) as our universe source. We will ask organizations

to submit a copy of their IRS Form 990 and to fill out a questionnaire specifically designed for that discipline which asks for data not provided on the Form 990. All questionnaires will be designed with a uniform format, but will vary in length and level of detail. (The Form 990, "Return of Organization Exempt from Income Tax," is required of a majority of arts organizations and is subject to inspection by the public.)

Since our approach minimizes respondent burden by asking simpler and fewer questions, to ensure a high level of data quality our methodology includes a significant amount of follow-up work to resolve errors or inconsistencies.

# 3.4.2 Sample Design

In each of the Group 1 disciplines, we will survey all larger organizations over a certain budget size (to be determined for each discipline). Our estimate is that this approach will reach the organizations that represent from 60 percent to over 90 percent of the total dollars spent by organizations in the discipline. In the other disciplines (Groups 2 and 3) we will draw a sample of 20 percent. Finally, depending on the number of organizations which are chosen in these two samples, we will add a sample of smaller organizations (as determined by budget size) in the Group 1 disciplines to reach the maximum number that we can survey given cost limitations, i.e., 1,200 organizations. Based on gross estimates of universe sizes, we expect to sample:

- o 400 large organizations in Group 1
- o 600 organizations in Groups 2 and 3
- o 200 smaller organizations in Group 1

# 3.4.3 Level of Data Detail

We will request only data needed to perform the type of analysis that is appropriate to each discipline. The Group 3 disciplines—those covered

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in our "Other" Arts and Cultural and "Other" Performing Group-are not defined in a way that systematic collection of economic data can presently be done. Furthermore, the amount of detail to be gathered is limited by their capability for providing it. Therefore, for this group, we will ask general questions with minimal or no detail which will be designed primarily to permit their classification into disciplines and into appropriate organizational categories.

The Group 2 discipline, Literature, is better defined but consists of small organizations in terms of budget size. Although one could use a questionnaire that collects detailed data, the burden on these smaller organizations would be high. Therefore, we will collect the general data needed from all organizations plus minimal operational data so that some characteristics other than total expense budget size can be determined.

For Group 1 disciplines—the established ones in which the collection of detailed data is appropriate—we will collect two levels of detail based on the size of the organization and the amount of burden that can thus be assumed by the respondent. The small organizations will be asked only for minimal detail. This will be at a level comparable to Group 2 (Literature) and the Group 3 disciplines. Since the big organizations (defined by different budget levels in different disciplines, but in all cases larger than \$150,000) are better equipped to complete a more detailed questionnaire, we will request more specific information in the financial and operational sections. However, to minimize the burden on this group, we will ask for the minimum number of data items necessary to accurately measure changes over time.

#### 3.4.4 Use Of The Form 990

To further reduce respondent burden, we will incorporate the IRS Form 990 since many organizations are required to file one. The IRS Form 990 provides all the financial detail we need for the Literary, Other Performing Arts and Other Arts and Cultural disciplines, and for the smaller organizations in the established disciplines. The Form 990, however, does not provide adequate financial detail for the larger organizations. It provides no operational detail and almost no general organizational information. Therefore, for each discipline, we will ask the minimum number of additional items necessary to achieve the level of analysis appropriate for that discipline.

For the rganizations that do not file a Form 990, we will have a financial section that is a very abbreviated version of the 990 and is designed for the discipline in question. These would include arts and cultural organizations whose total income is under \$10,000; ones that are part of a larger non-arts organization or under a government body, and others who, for a variety of reasons, have not filed a Form 990.

## 3.4.5 Use of Discipline-Specific Questionnaires

Each of the eight disciplines will be surveyed through a separate questionnaire designed specifically for that discipline and, in the case of the five established disciplines, designed for the size of the organization (large and small). The reason for using separate questionnaires is to reduce the length of the questionnaire for any specific group and thus reduce respondent burden. In the case of the Other Arts and Cultural discipline, we obviously must ask questions that cover all the types of organizations in that category. Thus, this questionnaire will appear to be longer than the other discipline-specific ones with minimal detail. However, because of the minimal amount of quantitative detail requested in the operational section, no subsidiary quantitative detail in the financial section, and the skipping of questions irrelevant to a particular type of organization, this questionnaire will not take long to complete.

Also, because we are asking for minimal detail from our sample of small organizations in the Group 1 disciplines, we will be able to incorporate small symphony orchestras, theatres, dance companies and operas into the

"other" performing arts questionnaire. This will save on data collection costs while not creating any additional respondent burden. For small museums, we will develop a separate instrument (a reduced version of the large museum questionnaire), because they are significantly different from performing arts organizations. Therefore, we propose to use nine separate instruments which will be finalized early in Phase II and are reflected in Exhibit 3-5.

## 3.4.6 Concern for Data Quality

Our experience from working on Contract NEA PC 80-29, the Study of the Growth of Nonprofit Arts and Cultural Organizations in the Decade of the 1970's, has taught us that high quality and consistent data is an absolute necessity to be able to measure change in an industry. When data items change from year to year, when inadequate detail is asked, when the definitions lack rigor, when the organizational entity is not known, one cannot be sure that the measured results are accurate. Consequently, one is not sure whether one is witnessing a change in the industry or only a change in which organizations or components of organizations have been included.

To meet this concern for data quality, we will expend a significant effort in following up on inconsistencies, resolving errors, and checking on any anomolies. This follow-up work is especially important during the first year of data collection and can be expected to decline in following years as NEA becomes more experienced with the data base. This activity will never completely disappear, but the experience of those service organizations which have performed high quality data collection has shown that follow-up activities decrease with continued experience (on the part of both the collecting agency and the respondent) in data collection.

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# RELATIONSHIP OF QUESTIONNAIRES TO DISCIPLINES

		Disciplines and Organization Size											
Questionnaires		eums  Small	Orch	phony estra  Small		atre Small		era Small		nce Small	Literature	Other Perform- ing Arts	Other Arts & Cultural
<sup>2</sup> Detail Museum	х												,
General Museum		х											
Detail Symphony Orchestra			х								-		
Detail Theatre			•	,	х .								
Detail Opera							х			•			
Detail Dance									х				
General Performing Arts		•		х		х		x		х		x	
General Literature											х		,
General Arts & Cultural Organizations		4	•								•		x

Exhibit 3-5



3.4.7 Summary

In summary, our recommended approach is to:

- o survey all disciplines;
- o sample organizations within each discipline to reduce both overall respondent burden and cost;
- o request data appropriate for the highest level of analysis possible for a given discipline group;
  - o incorporate the IRS Form 990 to reduce individual respondent burden;
  - o request the minimum number of data items and detail necessary to provide the proper level of analysis, thus keeping response burden to a minimum;
  - o use a separate instrument for each discipline to reduce individual respondent burden; and
  - o perform sufficient follow-up and error resolution to ensure adequate data quality.

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IMPLEMENTATION OF AN ANNUAL ECONOMIC DATA SERIES ON ARTS AND CULTURAL ORGANIZATIONS

FINAL REPORT ON PHASE I

VOLUME 2

**APPENDICES** 

FINAL

October 28, 1981

Prepared for:

Research Division
, National Endowment for the Arts

In Accordance With Contract NEA PC 79-22

By:

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## **FOREWORD**

This report was prepared in accordance with the requirements of contract NEA PC 79-22 by members of the Informatics project team: Sandra L. Daughton, Research Associate; Mary G. Peters, Arts Consultant and Charles A. Darby, Project Director, with contributions from John D. Francois, Systems Analyst.

The Report is presented in two volumes. Volume 1 contains the narrative description of the developmental work performed in Phase I and our final proposed approach for Phase II, data collection. Various project deliverables and supporting documentation are included as appendices in Volume 2.

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- Museums

Data Elements by Organization Type (Matrix and Footnotes)

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- Organizations with Collections Organizations That Give Performances
- Publication Organizations
- Multi-Purpose Questionnaire





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### APPENDIX A

## DATA ELEMENTS

Data Elements Received from NEA

- Performing Arts Organizations
- Museums

Data Elements by Organization Type (Matrix and Footnotes)

Final Data Element Definitions

- Organizations with Collections
- Organizations That Give Performances
- Publication Organizations
- Multi-Purpose Questionnaire



## ANNUAL ECONOMIC DATA SERIES

Definitions of data elements to be collected for performing arts organizations.

- I. TOTAL OPERATING INCOME (A+B+C)
  - A. Earned Income (1+2)
    - Income from admissions (a+b+c)
      - a. Main season single ticket income
        -Total single ticket receipts, excluding
        admissions taxes. Includes receipts for all
        performances held during the main season
        which can be verified by ticket sales.
      - b. Main season subscription series incôme
         Total subscription series receipts,
        excluding admissions taxes. Includes
        subscription income from performances held
        during the main home season only. Includes
        receipts for all subscription series plans
        for the main season.
      - c. Other performance ticket income
         Total income, excluding admissions taxes,
        from all other performances for which the
        organization sold tickets. Includes all
        other performance income for which tickets
        were sold whether in the main hall, in the
        local area, or on tour. DOES NOT INCLUDE
        INCOME FROM PERFORMANCES CONTRACTED FOR BY
        A SPONSORING ORGANIZATION.
    - Other Earned Income (a+b+c+d)
      - a. Government Contracted Income
         Income from performances or services held
        as a result of contractual arrangements with
        Federal, State, or local government, for
        which the organization did not charge admissions.
        - -- Federal
        - -- State
        - -- Local

Includes income whether the services were provided at home, in the local area, or on tour. DOES NOT INCLUDE GOVERNMENT GRANTS OR CONTRIBUTIONS FOR GENERAL OPERATING PURPOSES, REPORTED BELOW.

- Other Contracted Income

   Income from performances or services held as a result of contractual arrangements with sources other than the government, for which the organization did not charge admission. Include income whether the performances were held at home, in the local area, or on tour. DOES NOT INCLUDE GRANTS OR CONTRIBUTIONS FOR GENERAL OPERATING PURPOSES, REPORTED BELOW.
- c. Income from Recordings and Media - Income from recording, film, radio, television, and other media for royalties, subsidiary rights, and residual fees.
- d. Other earned income - Income received from the sale of food, concessions, gifts, libretti, programs, etc., EXCLUDING ANY SALES OR EXCISE TAXES.

## B. Unearned Income (1+2)

- 1. Private Grants and Contributions (a+b+c+d+e)
  Grants, contributions, and other support received
  for use by the organizations in current operations.
  Includes funds received from benefits and fundraising events, as well as contributions from
  individuals and businesses.
  - Individual

     Total income received from individual contributions resulting from annual maintenance funds or memberships drives, including annual membership fees.
  - b. Business
     Total contributions received from corporations, partnerships, proprietorships, business associations, or company foundations. DOES NOT INCLUDE INCOME FROM CONTRACTUAL SERVICE ARRANGEMENTS WITH BUSINESS ORGANIZATIONS, REPORTED ABOVE.
  - National Foundations
     Total income from national foundations that can be used for current operations.
  - d. United Arts Funds; Special Fundraising Events
     Total income from combined or United Arts funds campaigns; and from special benefits, balls, and other special fundraising events.

- e./ Other Private Grants and Contributions
- 2. Income from Government Sources - Grants and contributions received from government agencies for use in current operations. EXCLUDES INCOME RECEIVED FROM GOVERNMENT AGENCIES RESULTING FROM CONTRACTUAL SERVICES AGREEMENTS, AS REPORTED ABOVE.
  - Local Government
     Total income received from municipal, county and other local government agencies, including city or county arts councils.
  - b. State Government
     Total income received from state government agencies for use in current operations, including funds from the state arts council and other state government agencies.
  - National Endowment for the Arts

     Total income received from the National
     Endowment for the Arts for use in current operations.
  - d. Other Federal Government - Total income received from other agencies of the Federal government for use in the current operations of the organization.

## C. Other Operating Income

- 1. Endowment Funds Used as Operating Income
   Total amount of income earned from endowment
  funds that was used for current operations.
- 2. Transfers From Endowment Finds - Total amount of endowment funds themselves used or transferred to provide current operating income.
- II. TOTAL OPERATING EXPENDITURES (A+B+C)
   The total expenditures of the organization during the
   year for current operations, including surpluses or
   deficits incurred.

## A. Personnel Expenses (1+2)

Regular or Seasonal Personnel (a+b+c+d)
 Total salaries and fees including fringe benefits paid to full and part-time personnel who were

employed on a regular, seasonal, and/or annual basis. DO NOT INCLUDE SALARIES PAID TO PERSONNEL HIRED ON A PER SERVICE OR PER PERFORMANCE BASIS; DO NOT INCLUDE SALARIES PAID TO GUEST PERFORMING ARTISTS.

- a. Administrative/Supervisory Personnel - Total salaries and fees including vacation paid to all full and part-time managers, supervisors, and administrators of the organization.
- b. Artistic/Professional/Production Personnel - Total salaries and fees including vacation paid to all full and part-time artistic, professional, and production personnel employed on a regular, seasonal, or annual basis; in the following personnel categories:
  - (1) Performing Artists (e.g., actors, musicians, etc.)
- c. Secretarial/Clerical/Support Staff
   Total salaries and fees including vacation
  paid to all full and part-time secretarial,
  clerical, and other support staff (e.g.,
  ushers)
- d. Maintenance/Custodial/Departmental Personnel - Total salaries and fees including vacation paid to all full and part-time maintenance, repair, custodial, or janitorial personnel.
- 2. Non-Regular or Non-Seasonal Personnel (a+b) Total salaries and fees paid to personnel employed by the organization on a non-regular basis; i.e., personnel hired on a per service or per performance basis, including guest performers, conductors, directors, etc.
  - Performing Artists
     Total salaries and fees paid to performing artists employed on a per service or per performance basis.



- Other Artistic Personnel
   Total salaries and fees paid to other artistic personnel hired by the organization on a per service or per performance basis.
- Other Personnel

   Total salaries and fees paid to all other personnel employed by the organization on a non-regular basis.

## B. Non-Personnel Expenses (1+2+3+4+5+6)

- Expenses for Royalties, Scores, Scripts

   Total expenditures for royalties and licenses and playwrights' or composers' commissions or fees. Includes rental or purchase of scores or scripts and fees paid for copying.
- 2. Expenses for Theatre Hall and Equipment (a+b)
  - a. Theatre Hall Expenses
     Total expenditures for utilities, maintenance, and repair (excluding salaries).
    Includes all gas, electricity, water, heat, and related expenses. If facility is owned, include all expenses such as financing or mortgage interest payments, taxes, etc. If not owned, report all rental payments and associated utility expenses.
  - Costumes, Props and Equipment

     Total expenditures for the rental or purchase of sets, costumes, wigs, musical instruments, etc.
- 3. General Promotion/Fundraising Expenses
   Total expenditures for subscription and general promotion including pranting costs, photographs, etc., EXCLUDING SALARIES. Also includes total expenses for fundraising, including maintenance or sustaining fund, excluding salaries.
- 4. Interest/Carrying Charges on Indebtedness - Total interest or carrying charges associated with loans obtained to provide current operating revenues. EXCLUDES ANY MORTGAGE INTEREST PAYMENTS, REPORTED ABOVE.

- Depreciation and/or Amortization of Fixed Assets

   Total charges for depreciation of facilities or equipment, or amortization payments for same.
- 6. Other Miscellaneous Expenses' - Total expenses not included elsewhere, such as telephone, insurance, office supplies, legal fees, ticket agency commissions, etc., not attributable to any of the above expense categories.
- C. Operating Surplus/Deficit
   Excess of total operating income over expenditures
  (surplus) or excess of total operating expenditures
  over income (deficit).

## III. OPERATIONAL DATA

- A. <u>Total Attendance</u> (1+2)
  - Total fiscal year attendance, both paid and nonpaid. Includes main season single ticket and subscription series attendance, as well as other performances attendance, both paid and free or donation-required.
  - Total Paid Attendance (a+b+c+d)
    - a. Main Season Single Tickets Sold
    - Total number of single admissions tickets sold during the main home season.
    - Main Season Subscription Series Tickets Sold

       Total number of subscription series tickets
       sold during the organization's main home
       season.
    - of the Organization Where Admissions were Charged
       Total number of tickets sold at all performances of the organization other than those during the main home season at which an admission was charged by the organization.

      DOES NOT INCLUDE PERFORMANCES WHERE ADMISSIONS WERE CHARGED BY A SPONSORING OTHER ORGANIZATION.
    - d. Attendance at Performances Where Admissions were Charged by a Sponsoring or Other Organization

- Total number of tickets sold at performances where admissions were charged by a sponsoring or other organization.
- Free and Donation-Required Attendance - Total number of persons attending performances where no admissions were charged, or performances where donations were required.

## B. Admissions Prices

- 1. Single Ticket Prices Per Performance - The range of individual single ticket prices for performances during the main season; range from high to low. DO NOT SHOW SPECIALLY DISCOUNTED TICKETS (e.g., student tickets) as the low ticket price.
- 2. Subscription Series Ticket Prices PER PERFORMANCE - The range of individual subscription series ticket prices for performances during the main season ON A PER PERFORMANCE BASIS; range from high to low.
- 3. Other Performances Ticket Prices - The range of single ticket prices for performances other than those during the main season; range from high to low.

## C. Employment Data

Regular or Seasonal Personnel (a+b+c+d)

 Total number of full and part-time personnel employed by the organization on a regular,
 seasonal, or annual basis; and the total number of paid work-weeks for these employees.

# FT PT Paid Work-Weeks

- a. Administrative/Supervisory Personnel
- b. Artistic/Professional/Production Personnel
  - (1) Performing Artists /
  - (2) other Artistic Personnel
  - (3) Production gersonnel

- c. Secretarial/Clerical/Support Staff
- d. Maintenance/Custodial/Departmental Personnel
- 2. Non-Regular or Non-Seasonal Personnel (a+b+c) - Total number of personnel employed by the organization on a per service or per performance basis during the fiscal year; and total number of paid work-days, including rehearsal days.
  - a. Performing artists
  - b. Other artistic personnel
  - c. All other personnel
- Volunteer Workers

## D. Other Operational Data

- 1. Total number of <u>productions</u> where admissions were charged by the organization, during the main season.
- 2. Total number of <u>performances</u> where admissions were charged by the organization, during the main season.
- 3. Total number of performances where admissions were charged by a sponsoring or other organization.
- 4. Total number of free performances.
- 5. Total number of contracted performances (non-government).
- 6. Total number of performances made on tour (exclusive of D.2 and D.3, above).
- 7. Total length of main season in weeks.
- 8. Total seating capacity of the house.
- 9. Total dollar capacity of the house.

## ANNUAL ECONOMIC DATA SERIES

Definitions of data elements to be collected for making.

## I TOTAL OPERATING INCOME (A+B+C)

## A. Earned Income (1+2)

- 1 Income from admissions (a+b+c)
  - Income from paid general admissions to the museum.
     Total receipts, excluding any admissions taxes, from tickets sold as a pirt of the regular operating schedule. Do not include receipts from special cabibitions
  - Income from paid admissions to special exhibitions.
     Total special exhibition receipts, excluding any admissions taxes
  - c. Other income from admissions
- 2 Other earned income (a+b+c+d)
  - a Tuition and Fees
     - Include any receipts from charges for
    tuitions and/or fees for educational,
     community, and membership program services
  - Lecture / Film Receipts
     Include any receipts from program service events, such as lectures or films, for which tickets were sold
  - c Other program Services Income
  - d Ancillary Income
     Include all receipts, excluding any
    taxes, resulting from the operation of
    parking lots, gift shop, restaurant,
    concession stands, etc.

€.

- B. Uncarned Income (1+2)
  - Frivate Grants and Contributions

     Grants, contributions, and other support received for use by the organization in current operations. Includes funds received from benefits and fundraising events, as well as contributions from individuals and businesses.
    - Individual

       Total income received from individual contributions resulting from annual maintenance funds or membership drives, including annual membership fees
    - Business
       Total contributions received from corporations, partnerships, proprietorships, business associations, or company foundations.
    - c. National Foundations
       Total income from national foundations
       that can be used for current operations.
    - d. United Arts Funds; Special Fundraising Events
      -Total income from combined or United Arts lunds campaigns; and from special benefits, balls, and other special fundraising events. <u>Do not include income</u> from building or equipment fundraising events.
    - e. Other private grants and contributions
  - Income from Government Services

     Grants and contributions received from government agencies for use in current operations.
    - a. Local Government '- Total income received from municipal, county, and other local government agencies, including funds from city or county arts councils.

- State Government
   Total income received from state receinance
   ment ipencies, including funds from state arts councils and other state government agencies.
- Nitional Endowment for the Arts
   Total income received from the National Endowment for the Arts for use in current operations.
- d Other Federal Government - Total income received from other agencies of the Federal government for use in current operations.

# C Other Operating Income

- Endowment Funds Used As Operating Income

   Total amount of income earned from endorment funds that was used for current operations
- Transfer from Endowment Funds

   Total amount of endowment funds themselves used or transferred to provide current operating income.
- II. TOTAL OPERATING EXPENDITURES (A+B+C)

   The total expenditures of the organization during the year for current operations, including surpluses or deficits incurred.
  - A. Personnel Expenses
     Total salaries and fees including fringe
    benefits paid to all full and part-time personnel
    employed during the fiscal year, in the following
    personnel categories.
    - Administrative/Supervisory Personnel
       Total salaries and fees including vacation
      paid to all full and part-time managers,
      supervisors, and administrators of the museum.
    - Professional/Curatorial Staff
       Total salaries and fees including vacation paid to all full and part-time curators and the professional staff.

- Total salaries and fees including vacition paid to all full and part-time secretarial, cleucal, and other support staff
- 4 Maintenance/Custodial/Security Personnel lotal salaries and fees including vacation paid to all full and part-time custodial, maintenance, janitorial, repair, and security personnel.
- 5. Other Personnel Expense**s**

## B. Non-Personnel Expenditures

- 1. Building and Utility Expenses
  -Total expenditures for utilities, maintenance, and repair (excluding salaries) Includes gas, electricity, water, heat, and related expenses. If facility is owned, include all expenses such as financing or mortgage interest payments, taxes, etc. If not owned, report all rental payments and associated utility payments.
- 2. General Promotion/Fundraising Expenses
   Total expenditures for membership and
  general promotion including printing costs,
  photographs, etc., excluding salaries
  Also includes total expenses for fundraising,
  including maintenance or sustaining fund,
  excluding salaries.
- 3 Depreciation and/or Amortization of Fixed
  Assets
   Total charges for depreciation of facilities
  or equipment, or amortization payments
  for same.
- Frit
- 4. Interest/Carrying Charges on Indebtedness
   Total interest or carrying charges
  associated with loans obtained to provide
  current operating income. Excludes any
  mortgage interest payments, reported above.
- 5 Other Miscellaneous Expenses - Total expenses not included elsewhere, such as telephone, insurance, office supplies, legal fees, etc., not attributable to any of the above expense categories.

C Operating Surplus/Deficit
- Tkee 4 of total operating racone over expenditures, (surplus) or excess of total operating expenditures over income (deficit)

## III. OPERALIONAL DATA

- A. Total Attendance (1+2+3)
  - Number of paid general admissions to the museums.
  - 2. Number of paid admissions to special exhibitions.
  - 3. Free and donation-requested attendance
- B Admissions Prices
  - 1 Prices of general admission to the museum
    - a Adult
    - b •Children's
    - c Senior Citizens
    - d Student
- C. Employment Data
   Total number of full and part-time personnel
  employed by the museum during the fiscal year,
  and the total number of paid work-weeks,
  in the following personnel categories
  - Administrative/Supervisory
  - 2 Professional Curatorial
  - 3 Secretarial/Clerical/Support
  - 4 Maintenance/Security
  - 5 Volunteer Workers

- Lehibitions and Related Data Ð
  - Total time open to the public
    - Hours per week Weeks per year
  - Number of special exhibitions during the year
  - 3 Number of memberships

# NATIONAL ENDOWMENT FOR THE ARTS FROMOMIC DATA SURVEY DATA FILMENTS BY ORGANIZATION TYPE

#### FINANCIAL INFORMATION

#### INCOME DATA

Farned Income from Nongovernmental Sources (1)

Primary source income - Admissions to Exhibits,
Performances, Tuition (2)

Secondary Sources of Income

Auxiliary Income (Non-Related Income)

Investment Income - Operating Fund
Dividends and Interest
Realized Gains and losses (Net)
Proceeds - Sale of Assets

#### TOTAL FARNED INCOME

,

17.

ORGANIZATIONS THAT GIVE PERFORMANCES (A)

Main Season - Subscription Income
" " - Single Ticket Income
" Student Ticket Income
(Senior Citizen, etc.)

Ticket Income - Other Performances Contract Income - Nongovernmental

Royalties, Film, Radio, T.V., Subsidiary Rights Publications, Records-Sales Tuition, Training, Workshop Education

Membership Income (excluding season tickets, contributions)

Other Secondary Sources

Sponsored Events - Rental Income Programs, Playbills Concessions, Parking, Food ORGANIZATIONS WITH COLLECTIONS (B)

General Admission Income

Admission Income - Special Exhibits

(3)

Royalty, Copyright Income
Publication Income
Tuition, Training, Education Income
Lecture, Films, Performances Income
Membership Income (excluding contributions)

Other Secondary Sources

Sponsored Events - Rental Income Museum Shop Income Food, Parking, etc

1:1

O	GANIZA	TION	IS 1	ГНАТ	PROVIDE	
	FINCAT	ION	11	THE	ARTS	((
						Ş

ORGANIZATIONS THAT PROVIDE E OR SPONSOR ARTS EVENTS (D) ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE) (

BROADCASTING ORGANIZATIONS (F)

Tuition Income - Regular
" - Special Students Tuition - Summer, Special Programs

Sponsored Events

Book Sales
Magazine Subscription Income
Magazine Single Copy Income
Other Publication Sales

Telecasting and Production Income

\$

Royalty, Copyright, Publication Income

Lectures, Films, Performances
Membership Income, etc

Other Secondary Sources

Sponsored Fvents, Rental

Food, Parking, etc

Tuition, Training Income

Membership Income, etc

Other Secondary Sources

Rental, Income

Food, Parking, Concessions

Royalty, (opwright Income

Lectures, Readings Income Membership income, etc

Other Secondary Sources

Concessions

Membership Income, etc

Royalty, Residual Rights Income

Other Secondary Sources

Rental Income

Food, Parking

113

17.

ORGANIZATIONS THAT GIVE PERFORMANCES (A)



FINANCIAL INFORMATION

INCOME DATA (CONTINUED)

Unearned Income: Non-Governmental (4)
Private Grants and Contributions

Individual Contributions

Business and Corporate Foundation Grants and Contributions (5)

Private Foundation Grants (6)

Income From Federated Camnaigns

Parent Organization Appropriation or

**Allotment** 

(Private) (7)

F G , University Allotment

Only for Academic-Sponsored Groups

University Appropriation

ORGANIZATIONS WITH COLLECTIONS (B)

TOTAL UNEARNED INCOME.

COVERNMENT SOURCES OF INCOME (9)

National Endowment for the Arts

Other Federal Sources

State Arts Agencies (10)

Other State Sources

Local - Municipal, County

Local - School Board (11)

Total Government Source Income

TOTAL INCOME

0



ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS (C)	ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS EVENIS (D)	ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE) (E)	BROADCASTING ORGANIZATIONS (F)
•		•	•
Only for Academic Departments	▶ Probably Not Applicable	Univ Appropriation	Univ. Appropriation(8)
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FINANCIAL DATA

EXPENSE DATA

PERSONNEL EXPENSE (12)

Artistic, Professional; Production Personnel - (13)

ORGANIZATIONS THAT GIVE PERFORMANCES (A)

Weekly, Seasonal performing Artists

Per performance artists (non-quest)

**Guest Artists** 

Non-performing artistic and production personal

- Directors, Chorengraphers,

- Sets, Lighting, Costumes, etc.

Administrative, Supervisory, Management Personnel + (14)

F G., Executive Director - Non-Artistic or non-Curathrial Positinn Business Officer (and Staff)

Development Officer (and Staff) Building/Grounds Dept head Department Heads (non-performers, non-curators)

Maintenance, Secretariai, Clerical Staff (Non-Artistic, Non-Management) (14A)

Maintenance Secretarial

ORGANIZATIONS WITH COLIFCTIONS (B)

Curatorial personnel Research personnel (15) Educational personnel

Maintenance

Secretarial

Security

"Guest" Professional personnel (16)

Other professional personnel

Total Personnel Expense

151

ORGANIZATIONS THAT PRODUCF (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE) ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS (D) ORGANIZATIONS THAT PROVIDE (E) BROADCASTING ORGANIZATIONS (F) EDUCATION IN THE ARTS Professional, Teaching Personnel - Fditors - Actors - Writers . - Newscasters - Illustrators - Performers Resident Artists Guest "Artists" Guest Artists Production personnel Production personnel and other Other Professional personnel Other Professional personnel Maintenance Maintenance Maintenance Maintenance Secretarial Secretarial Secretarial Secretarial Printers, press operators Other

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#### DATA ELEMENTS BY ORGANIZATION TYPE

ORGANIZATIONS THAT GIVE PERFORMANCES (A) FINANCIAL DATA ORGANIZATIONS WITH COLLECTIONS (B) EXPENSE DATA (CONTINUED) PROGRAM EXPENSES - NON-PERSONNET/NON-FACILITY (17) Scripts, scores Exhibition costs Costumes, props, scenery, equipment (include Conservation costs depreciation) (.20)Royalties paid Publications Program (playbill), ticket printing Program equipment (include depreciation) Program Supplies Program Supplies Program travel Program travel Program consultants Program consultants Other program costs Transportation and Shipping costs Insurance on the collection Other program costs FACILITY COSTS Rent Mortgage (taxes) Utilities (Not Phone) Insurance on Facility, Liability Maintenance (Include Contract Fees) Depreciation on Facility INTEREST COSTS ON LOANS OTHER THAN MORTGAGE (18) OTHER COSTS (MANAGEMENT AND GENERAL) (19) Telephone

Non-Program-Related Travel Office Supplies and Equipment Professional Fees (Legal, Audit) Depreciation of Equipment



ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS (C)

ORCANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS EVENTS (D)

ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE) (F)

BROADCASTING ORGANIZATIONS (F)

Educational Materiala

Educational Equipment (include depreciation)

Program Costa

Paper, Inks

Equipment

(include depreciation)

- Broadcasting equipment (include depreciation) - Film and tapes

- Program travel - Consultants

Other program costs

Other Program coats

DATA FLEMENTS BY ORGANIZATION TYPE

FINANCIAL INFORMATION ORGANIZATIONS THAT GIVE PERFORMANCES ORGANIZATIONS WITH COLLECTIONS EXPENSE DATA (Continued) FUND RAISING COSTS/PROMOTION (21) (Exclusive of Salsty) Printing Costs Fund Raising File Maintenance Contracted Services TOTAL COSTS (Operating Fund) OPERATING FUND SURPLUS/DFFICIT CHANGES IN OPERATING FUND BALANCE DATA Operating Fund Balance (Beginning of Period) (21A)Transfers from Endowment Fund Transfers from Other Funds Transfers to Other Funds FUND BALANCE (End of Period) BALANCE SHEET DATA Current Assets (All Funds) Total Assets (All Funds) (22) Total Assets (Fndowment Fund) (21A) Amount Increase/Decrease in Endowment Fund During Year

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Long Term Debt/Habilities (All Funds)

14.

ORGANIZATIONS THAT PROVIDE FOUCATION IN THE ARTS	(c)	ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS EVENTS	(D)	ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATURIAL (FOR SALE)	<b>(</b> F)	BROAIX ASTING ORGANIZATIONS	(F)
V	,					<b>\</b>	
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#### OPERATIONAL/STATISTICAL INFORMATION

# NUMBER OF PERFORMANCES/FXHIBITIONS (23); (Output Programs/Activities)

#### ORGANIZATIONS THAT GIVE PERFORMANCES (A)

Main Season Number of Productions Number of Performances

Number of Performances at Which Admission is charged Experimental Performances Student/Senior Citizen Performances

Number of Free Performances

Other Contracted Productions (Home, on-tour)
Number of Performances (Home, on-tour

Length of Main Season

#### ATTENDANCE

Paid Attendance Totals (24)
(At Primary Source Activities)

Other Attendance Totals

Main Season - Number of Subscribers

Number of Single Ticket Purchasers
Number of Student (Senior) Ticket Purchasers

Attendance at Other Paid Performances
Donated/Free Attendance at Paid Performances

Attendance at Contracted/Sponsored Performances

Number of Members (Not Subscribers)

Attendance at
Free Performances
Workshops Tectures
Classes 4 Number of Students

#### ORGANIZATIONS WITH COLLECTIONS (B)

Number of Permanent Galleries (Exhibits)
Number of Permanent Collections

Number of Special Exhibits
Number of Performances, Lectures, Films
Number of Educational Programs
Number of Membership Programs
Number of Publications

Types of Membership Patrons Regular (Family, Single) Student/Senior Citizen

Total Time Open to the Public Hours/Week Weeks/Year

General Admission - Number of Full Price - Student/Senior

Admission Totals to Special Exhibits

Number of Members - Patron, Regular, Student

Attendance Totals:
Performances, Lectures, Films
Educational Programs (Number of Students)

ORGANIZATIONS THAT PROVIDE FOUCATION IN THE ARTS (C)	ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS EVENTS (D)	ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE) (F)	BROADCASTING ORGANIZATIONS (F)
Number of Courses Offered Regular Continuing Education Other Special Number of Departments	Number of Continuing Events Number of Courses Number of One-Time Events	Number of Book Titles Number of Issues Per Volume (Magazine) Regular Special	Number of Productions - Weekly Series - Special Series - Single Shows
	Number of Weeks Open to the Public (For Continuing Fvents)	•	•
Students - Regular - Special - Full time Equivalents (FTF)  Number of Students - Special/Summer Programs	Attendance at - Continuing Fvents - One Time Events  Number of Students	Number of Books Sold - Smallest Amount Sold For Single Title - Largest Amount Sold For Single Title Number of Subscriptions Regular, Special, Free	Estimated Broadcast Audience
Number of Members  Attendance - Performances, etc.	Membe ç8hip	Membership	Number of Members

#### DATA FLEMENT BY ORGANIZATION TYPE

OPERATIONAL/STATISTICAL INFORMATION PRICE RATES (25) Primary Source Income Categories Other Income Categories

ORGANIZATIONS THAT GIVE PERFORMANCES (A)

Main Season - Subscriptions: Low/High Range Single-Ticket Low/High Range Student/Senior Ticket Low/High Range

Single Ticket Price - Other Performances Low/High Range Single Ticket Price at Contracted/Sponsored Performances Low/High Range

Membership Rates Tuition Rates

ORGANIZATIONS WITH COLFECTIONS (B)

Price of Weneral Admission - Full Student/Senior

Price of Admission To Special Exhibits High/Low Range (Regular, Student)

Memberhsip Rates -Patron, Family Regular, Student Tuition Rates Price of Admission - Lecture, Films, etc. High/Low Range

Curatorial Personnel - Full/Part time

Educational Personnel - Full/Part time

Research Personnel - Full/Part time

Guest Professional Personnel Number

Other professional personnel

Full/Part time

EMPLOYMENT DATA (26)

Artistic, Professional, Production

Number of Weekly Seasonal Performing Artists Full-time Part-time Number of "per performance" Artists (non-guest) Number of guest artists

Non-performing artistic and production personnel - Full-time

- Part-time

Administrative, Supervisory, Management Personnel

Number of Full/Part Time

Maintenance, Secretarial Staff

Number of Maintenance Number of Secretarial Number of Full/Part time

Number of Maintenance Number of Secretarial Number of Security

Volunteers (Number of)

211

(F)

ORGANIZATIONS THAT PROVIDE (FINICATION IN THE ARTS (C)	ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS EVENTS (D)	ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE) (F)	BROADCASTING ORGANIZATIONS
<b>1</b>	•		•
Tuition Charges - Normal Per Sémester Per Course Per Credit Hour  Tuition Charges - Special	Price of Admission - Continuing Events (High/lów Rænge) - Special Events (High/Low Rænge) Tuition Charges	Book Prices Per Book (High/Low Range) Per Page (High/Low Range) Subscriptinn Rates Regular Students/Senior	
Membership Rates	Membership Rates	Membership Rates	Membership Rates
Price of Admission to Performances, etc. Wigh/Low Range			•
	• •		
•			-
Professorial, Teaching Personnel full/part time		Fditors (full/part-time) Writers (full/part-time) Illustrators (full/part time)	Actors (P/F time) Newscastors (P/F time) Performers (P/F time)
Number Resident Artists		Guest Artists	Guest Artists
Other Professional Personnel Full/Part time	(Other) Professional full/Part time	Production Personnel Full/part Time	Production Personnel . Full/Part-time
Number of Full/Part time	Number of Full/Part time	Number of Full/Part time ▶	Number of Full/Part time
Number of Maintenance Number of Secretarial	Number of Maintenance Number of Secretarial	Number of Maintenance Number of Secretarial Number of Printers, Press Operators	Maintenance ¬ Secretarial
		• • •	>





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OPERATIONAL/STATISTICAL INFORMATION

ORGANIZATIONS THAT GIVE PERFORMANCES (Å)

ORGANIZATIONS WITH COLLECTIONS (B)

WAGE/SALARY RATES DATA (27)

Avg. Rate For Fach Category in Above Category (1.e. Employment Data)

Artistic, Professional, Production

Administrative, Supervisory, Management

Maintenance, Secretarial Staff

Volunteers valuation of per-hour

EMPLOYMENT UTILIZATION DATA (28)

Artistic, Professional Category

Avg. Number of Hours Per Week in Rehersal in Performance For Weekly/Seasonal Artists

Number of Weeks of Working Season - Performers Non-Performing, Production

Volunteers number of total volunteer hours per week

FACILITIES CAPACITY DATA

Capacity

Total \$ Value of Building

Total \$ capacity of house.

Total Seating capacity of house

6 break-outs ('HA)

2 break-outs

1 break touts

Square footage of '- exhibit space - storage space - other space

9 break-outs

2 break-outs

3 break-outs

Value of collection (note historical/market)

Value of Land and Buildings

VALUE

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ORGANIZATIONS THAT PRODUCE ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS ORGANIZATIONS THAT PROVIDE (MANUFACTURE) ARTISTIC SPACE OR SPONSOR ARTS EVENTS MATERIALS (FOR SALE **EROADCASTING ORGANIZATIONS** 5 break-outs 2 break-outs 9 break-outs 9 break-outs 2 break-outa 2 break-outs 2 break-outs 2 break-outs 2 break-outs 2 break-outs 2 break-outs 3/4 break-outs Avg. Number of Hours Per Week Per(Course Avg. Number of Couraes Taught Value of Physical Plant ~ Value of Physical Plant Value of Physical Plant Value of Physical Plant - Value of Tapes, etc. Value of Copyrights

ATTACKMENT I

# NATIONAL ENDOWMENT FOR THE ARTS

#### DATA ELEMENTS

#### FOOTNOTES

### A. ORGANIZATIONS THAT GIVE PERFORMANCES

Orchestras

Smaller performing groups (ensembles, jazz, chamber music)

Opera

Choral groups

Dance companies

Nonprofit theatre

Others - performing groups of academic institutions, tribes, etc.

### B. ORGANIZATIONS WITH COLLECTIONS OR THAT EXHIBIT ART

Museums, University Museums

Historical Societies

Libraries, Archives

Others, Visual Arts Centers, Galleries

Media Centers

# C. ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS

Academic Depts of Universities

Art Schools

Arts Centers



D. ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS EVENTS

Centers

Festivals \*

E. ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE)

"Literary" Presses

Literary Magazines

F. BROADCASTING

Public

University-owned

#### NUMERICAL FOOTNOTES

- 1. NYU Recommends all government monies in one category problem of distinguishing grant from contract income
- 2. Earned income from primary activity

space/event sponsorship

manufacture broadcasting

- 3. "Lending Library" income rental/art work (possible addition)
- 4. Same as "Company Note 1.

7-6

- 5. Could split Business Contributions and Corporate Foundation Grants
- 6. Could split National Foundations from Local and Community Foundations Also includes private NPO funding sources Churches, Junior Leagues ...
- 7. University Mainly
- 8. University-Owned Broadcasting
- 9. Both Grants and Contracts
- 10. Can combine State Arts Agencies with Other State Sources
- 11. Can combine two local sources
- 12. Include salary, wages, accrued vacation, employment taxes, health and other insurance, union payments, disability.



- 13. Those engaged directly in the artistic output of the organization
- 14. Include only employees, not contracted services
- 14A. Same as 14.
- 15. NYU recommended break-out for museums
- 16. Could put this under "Professional Contract Services" in Other Program Expenses
- 17. Breakout of expenses represents a compromise between previous arts data collection efforts and AICPA recommended reporting formats
- 18. Asked on several questionnaires, does not reflect normal reporting style
- 19. Salary not included
- 20. Could exclude depreciation here, put it in MGMT & GENERAL
- 21. Same as Manuel Note 19.
- 22. For Museums (exclude collections) Total Assets will be under-valued.
- 23. (Attempt) to measure the number of different activities that are offered to the public
- 24. Output totals (public served) corresponds to earned income categories, to number of performances categories, and to price categories
- 25. See correspondence of categories work note 24.

- 26. For Employment Data, corresponding categories are Wage/ Salary Data and Personnel Expense Data
- 27. See Note Alexand 16.
- 27A. Breakouts match Employment Data Category exactly.
- 28. For personnel categories in which work is not 35/40 hours per week.

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#### ORGANIZATIONS WITH COLLECTIONS

Financial Information (Include all restricted and unrestricted monies used for current operations. For Income and Expense sections, include current unrestricted, current restricted, and plant funds.)

#### INCOME DATA

#### EARNED INCOME FROM NONGOVERNMENTAL SOURCES

#### Primary Source Income

- General Admission Income (total receipts, excluding any admissions taxes, from tickets sold as a part of the regular operating schedule. Exclude receipts from special exhibitions.)
- "Donation-Requested" Admissions (total receipts)
- Special Exhibit Admission Income (total special exhibition receipts, excluding any admissions taxes)
- Other Income from Admissions (please specify)

# \*

#### Secondary Sources of Income

- Royalty, Copyright Income
- Tuition, Training Workshops, Education Income (Exclude lectures, films, performanees.)
- Lecture, Films, Performances Income
- Membership Income (excluding contributions)
- Other Secondary Sources (please specify)

Auxiliary Income - Non-related Income (Include all receipts, excluding any taxes, resulting from the operation of parking lots, gift shops, restaurants, concession stands, etc.)

- Income from Rental or Sublease of Space (gross income from rental and/or subleases of space owned, operated, or controlled by your organization.)
- Museum Shop Income (Include publication and catalog sales.)
- Income from Food, Parking, Concession Stands
- Other Auxiliary Income (please specify)

#### Investment Income

- Dividends and Interest (from investments held in the unrestricted fund, plus unrestricted dividends and interest held in endowment or other restricted funds.)
- Net Realized Gains and Losses (on the sale of securities held in the unrestricted fund)
- Proceeds from the Sale of Assets (not capitalized)

TOTAL EARNED INCOME (Sum of Primary Source Income + Secondary Source Income + Auxiliary Income + Investment Income)



#### SUPPORT INCOME FROM NONGO VERNMENTAL SOURCES

Private Grants and Contributions (Grants, contributions, and other support received for use by the organization in current operations. Exclude contributions of in-kind services, facilities, space and materials. See Section \_\_\_\_\_.)

- Individual Contributions (total income received from individual contributions resulting from annual fund raising or membership drives. Exclude annual membership fees.)
- Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations.)
- Private Foundation Grants
- Support from United Arts Funds (total income from combined or United Arts Funds campaigns)
- Support from Fund Raising Events/Guilds (total income from benefits, balls, and other special fund raising events. Exclude income from endowment fund raising.)
- Other Private Grants and Contributions (please specify)

Parent Organization Appropriation of Allotment (Cash payment from private source such as a university; if space is donated or other services are provided free by the parent organization, list value in Section \_\_\_\_\_.)

SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)

- National Endowment for the Arts
- Other Federal Sources (e.g., IMS, NSF, NEH)
- State Arts Agencies
- Other State Sources (Include State CETA funds here)
- Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards. Include local CETA funds here.)
- Other Government Source (please specify)

TOTAL SUPPORT INCOME (Sum of Support Income from Non-governmental Sources + Support Income from Government Sources)

TOTAL OPERATING INCOME (Sum of TOTAL EARNED INCOME + TOTAL SUPPORT INCOME, excluding contributions of in-kind services, facilities, space, and materials.)

CONTRIBUTION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS (In-kind and donated services, etc. to be considered as gifts to the organization, must meet ALL of the following conditions:

1.4 They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.



2

- There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

All in-kind and donated services, facilities, space, and materials must be certified by your auditors and included in the annual report. Smaller organizations who do not undergo an annual audit must list the type and dollar value of such services etc. at the bottom of this page. NOTE: Total amount should be exactly offset in Expense Section \_\_\_\_\_.)

- In-kind Services of Volunteers
- In-kind Services of Employees
- Donated Facilities/Space
- . Donated Materials

TOTAL CONTRIBUTIONS OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIALS

TOTAL INCOME (Sum of TOTAL EARNED INCOME + TOTAL SUPPORT INCOME + TOTAL CONTRIBUTION OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIA S)

EXPENSE DATA (Exclude in-kind services of employees and volunteers and donated facilities, space, and materials. See Section \_\_\_\_\_.)

# PERSONNEL EXPENSES

Employee Expenses (Total payments for all full time and part time employees on your payroll foreach of the categories listed below. If an employee splits his time between two or more categories, place him in the category in which he spends the greater proportion of time.)

- Wages and Salaries (generally defined as gross earnings paid an employee including payment for annual and sick leave, overtime, bonuses and other remuneration of a payment nature received by the employee. The wages and salaries represent the amount earned and reported to the Internal Revenue Service on a W-2 statement. Wages and salaries are to be reported on the gross basis, without deductions for employee's contribution to FICA, Federal and State taxes, and other deductions from an employee's gross wages and salaries. Payments for professional or non-professional services obtained under contract, or fees paid on a fee-for-service basis are included in Section \_\_\_\_\_. Fringe benefits are defined and included in Section \_\_\_\_\_.)
  - Professional staff (e.g., curators, research and educational staff, conservators and other artistic and professional staff, excluding secretarial and clerical staff)
  - Administrative, Supervisory, Management Staff (e.g., Executive Director noncuratorial, Business Officer and staff, Building Grounds Department head, other noncuratorial department heads, etc. Exclude secretarial and clerical staff.)



- o Fundyraising Staff, Development Officer and staff (Exclude secretarial and clerical staff)
- o Support Personnel: Secretarial and clerical staff (non-professional, non-management)
- o Maintenance and Security Staff (Exclude contracted services which are to be reported in Section .)
- o Auxiliary Operations Staff (e.g., employees who work in the food service, gift shop sales, parking areas, etc. Exclude contracted services, which are to be reported in Section .)
- Payroll Taxes and Fringe Benefits (Include employer's share of FICA, retirement fund contributions, health insurance, workmen's compensation insurance, unemployment insurance, and any other benefits. Exclude payments for vacation, maternity and sick pay, terminal payments, employee's share of FICA and retirement fund. These should be included as wages and salaries in Section \_\_\_\_\_\_.)

#### Fee-for-Service Personnel Expenses

- Total Payments for Professional 'Guest' Personnel (lectures, performers, artists, etc.)

#### TOTAL PERSONNEL EXPENSE

DIRECT PROGRAM EXPENSES (Exclude wages and salaries and costs associated with owning and/or operating the facility)

#### Collection Expenses

- Conservation Costs
- Transportation & Shipping of the Collection
- Insurance on the Collection
- All Other Collection Expenses (please specify)

Other Direct Program Expenses (expenses for research, education, membership, community service programs, excluding fund raising expenses and salaries.)

- Printing and Publication Costs (scholarly bulletins, exhibition catalogues produced by this institution for sale, visitor information, newsletters, etc.)
- Program Equipment (Include depreciation.)
- Program Travel
- Other Program Costs (e.g., postage for membership mailings, etc.)

### FUND RAISING EXPENSES

- In-house Fund Raising Expenses (Exclude wages and salaries.)
- Contractual Fund Raising Expenses

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#### FACILITY EXPENSES (rental or owned)

- Rent/Facility Lease
- Mortgage (Include interest expense, taxes, and mortgage insurance.)
- Utilities (Include telephone)
- Maintenance and Security (Include fees for contracted maintenance/ security services, supplies and equipment. Exclude wages and salaries paid to employees.)
- Depreciation on Facility or Leasehold Improvements
- Other Facility Expenses (please specify)

#### MANAGEMENT AND GENERAL EXPENSES

- Non-Program-Related Travel
- Office Supplies and Equipment (Include rental costs and depreciation.)
- Professional Fees: Legal, Audit (non-curatorial, non-administrative)
- Interest Expenses on Loans other than Mortgage (Total interest or carrying charges associated with loans obtained to provide current operating income. Exclude mortgage interest payments.)
- Other Management and General Expenses (please specify)

OTHER AUXILIARY EXPENSES (Cost of sales, expense of auxiliary activities such as food service, gift shop, parking, etc.)

TOTAL OPERATING EXPENSES (Operating Fund: Sum of Personnel Expenses + Direct Program Expenses + Fund Raising Expenses + Facility Expenses + Management and General Expenses + Other Auxiliary Expenses, excluding estimated value of in-kind services, facilities, space, and materials.)

ESTIMATED VALUE OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIALS (This information must correspond to data in Income, Section Refer to that section for definition of allowable costs.)

- In-kind Selecte of Volunteers
  - o Programs
  - o Administration & Management
  - o Fund Raising
- In-kind Services of Employees
  - o Programs
  - o Administration & Management
  - o Fund Raising
- Donated Facilities/Space
  - o Programs
  - o Administration & Management
  - o Fund Raising



- Donated Materials
  - Programs
  - o Administration & Management
  - o Fund Raising

TOTAL ESTIMATED VALUE OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIALS

TOTAL EXPENSES (Sum of TOTAL OPERATING EXPENSES + TOTAL ESTIMATED VALUE OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIALS.)

TOTAL INCOME - TOTAL EXPENSES (Current Year Operating Surplus/Deficit)

ACCUMULATED SURPLUS/DEFICIT - BEGINNING OF YEAR (Fund Balance of current unrestricted fund, if following Fund Accounting.)

(Add) Transfers from endowment and other restricted funds (add any extraordinary additions, if not following fund accounting.)

(Deduct) Transfers out of current unrestricted funds to other funds (subtract any extraordinary expenses, if not following fund accounting.)

ACCUMULATED SURPLUS/DEFICIT - END OF YEAR (Sum of lines \_\_\_\_ and \_\_\_\_ less line \_\_\_\_\_)

# BALANCE SHEET DATA (for the fiscal year specified in Item \_\_\_\_\_.)

- Total Current Assets of All Funds
- Total Assets of All Funds
- Total Assets from Endowment Funds
- Current Liabilities of All funds
- Total Liabilities of All Funds
- Amount of Increase/Decrease in Endowment Funds during the year

#### Operational Information

### **OUTPUT DATA**

### OUTPUT ACTIVITIES/PROGRAMS

- Number of Permanent Collections
- Number of Special Exhibits
- Number of Weeks Open to the Public

#### ATTENDANCE FIGURES

#### Exhibit Attendance Totals

- Number of Paid General Admissions
  - o full Add
  - Children



- Students
- Senior Citizens
- Other (e.g., military), (please specify)
- Number of Paid Admissions to Special Exhibits
- Number of "Donation-Requested" Admissions
- Number of "Free" Admissions

# Other Attendance Totals

- Number of Admissions to Berformances, Lectures, Films (Exclude those which are a part of your educational program.)
- Number of Attendees to your Educational Programs

# PRICE RATES

# Primary Source Income Activities

- Price of General Admission
  - Full Adult
  - Children
  - o , Students
  - Senior Citizens
  - Other (e.g., mulitary), (please specify)
- Price of Admission to Special Exhibits
  - Highest Price 0
  - Lowest Price
- Suggested Price for "Donation-Requested" Admission

# Secondary Source Income Activities

- Price of Admission to Lectures, Films, Performances
  - Highest Price
  - Lowest Price

# MEMBERSHIP DATA

# Types of Membership

- **Patrons** 0
- Corporate 0
- Family
- Individual
- Student 0
- Senior Citizen 0
- Other (please specify)

Number of Members (for each type of membership)

Membership Rate (for each type of membership)

#### **EMPLOYMENT DATA**

Wage and Salary Rates (to be calculated from total payroll expense and in-kind services expense divided by total paid work weeks or contributed work weeks for each of the personnel categories listed below.)

- Total number of hours worked by employees (NOTE: For those persons who split their time between two or more of the categories listed below, please allocate their hours to the category in which they were placed in Section, Personnel Expenses.)
  - o Professional
    - Full Time
    - Part Time
  - o Administrative
    - Full Time
    - Part Time
  - o Fund Raising
    - Full Time
    - Part Time
  - o Support
    - Full Time
    - Part Time
  - o Maintenance and Security
    - Full Time
    - Part Time
  - o Auxiliary Operations
    - Full Time
    - Part Time
- Total number of days worked by Fee-for-Service Personnel
- Total number of hours contributed by volunteers

OTHER DATA (to be incorporated into the introductory section of the questionnaire)

Capacity

- Cubic Footage of Usable Exhibit Space
- Cubic Footage of Storage Space

Governing Authority

6

Type of Organization (self-identification)

Age (Date of Founding)

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Fiscal Year Reported (ending date of last audited fiscal year: month, day, and year)

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#### DATA DEFINITIONS

## ORGANIZATIONS THAT GIVE PERFORMANCES

FINANCIAL INFORMATION (Include all restricted and unrestricted monies used for current operations. For Income and Expense sections, include current unrestricted, current restricted, and plant/capital funds.)

#### INCOME DATA

#### EARNED INCOME FROM NON-GOVERNMENT SOURCES

### Primary Source Income

- Income from Performances in Home Metropolitan Area (total receipts, excluding any admissions taxes, from ticket sales and contract fees for local performances. Show resold tickets as single ticket sales. Organizations that sell Individual or Family Memberships which include tickets to performances should show the value of the ticket portion of the membership in this section. The remaining portion of the membership income should be recorded on line \_\_\_\_\_or line \_\_\_\_, as appropriate. For "Gala" or "Opening Night" performances, include only the portion of ticket which represents normal ticket price. List the "contribution" portion on line \_\_\_\_ (individual contributions)).
  - o Subscription series (all subscription series combined utilizing any or all of your organization's artistic personnel and for which this organization sold tickets. Exclude contracted or sponsored performances, to be recorded on line \_\_\_\_or line \_\_\_\_.)
    - subscription sales
    - single ticket sales



- o Nonsubscription single performances (includes total ticket sale receipts all other single performances utilizing any or all of this organization's artistic personnel, for which this organization sold tickets. Include local run-out concerts; exclude contracted or sponsored performances.)
- o Nongovernment Contract Fees (Income from performances or services held as a result of contractual arrangements with sources other than the government. Exclude grants or contributions for general operating purposes, reported in Section \_\_\_\_\_. Include all home stage and local run out concerts performed under contract.)
- y o Sponsored Performances Income (Income from performances in which this organization sponsored another outside organization or group of artists who performed).
  - o Income from donation requested performances.
- Income From Performances Outside Home Metropolitan Area (touring income from ticket sales and contract fees.)

o All s

- o All subscription series
  - Subscription sales
    - Single ticket sales
- o Nongovernment Contract Fees for Tour Performances
- o All Other Performance Income From Touring

Secondary Sources of Earned Income (Include all receipts; exclude any taxes.)

- Royalty, and Media Income (Film, radio, television, subsidiary rights, publications, record sales, etc.)
- Tuition, Training, Workshop, Education Income
  - o School operated by this organization (tuition and fees)
  - o Other educational activities (workshop, etc.)



- Membership Income (excluding season tickets and contributions.

  See Sections \_\_\_\_ and \_\_\_.)
- Income from Rental or Sublease of Space (gross income from rental and/or subleases of space owned, operated, or controlled by your organization.)
- Programs, playbills
- Income from food, parking, concession stands
- Other secondary sources (please specify).

# Investment income

- Dividends and Interest (from investments held in the unrestricted fund, plus unrestricted dividends and interest held in endowment or other restricted funds)
- Net Realized Gains and Losses (on the sale of securites held in the unrestricted fund)
- Proceeds from Sale of Assets (not capitalized)

  TOTAL EARNED INCOME (Sum of income from primary sources + secondary sources + investments)

# SUPPORT INCOME FROM NON-GOVERNMENT SOURCES

Private Grants and Contributions (Grants, contributions, and other support received for use by the organization in current operations. Exclude contributions of in-kind services, materials, space and facilities. See Section .)

- Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations).



- Private Foundation Grants.
- Support from United Arts Funds (total income from combined or United Arts Funds campaigns)
- Support from Fundraising Events, Women's Groups and Guilds (total income from benefits, balls, and other special fundraising events. <u>Exclude income received for endowment</u> <u>fundraising</u>.)
- Other Private Grants and Contributions (please specify)

Parent Organization Appropriation or Allotment (cash payment from private source such as a university; if space is donated or other services are provided free by the parent organization, list value, in section ...

SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contracts, and tax allocations.)

- National Endowment for the Arts
- CETA funds (all CETA funds received)
- Other Federal Sources (e.g., IMS, NSF, NEH)
- State Sources (Include State arts agencies) '
- Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards.)
- Other Government Sources such as foreign governments (please specify)

TOTAL SUPPORT INCOME (Sum of Support Income from Nongovern-'ment Sources + Support Income from Government Sources)

TOTAL OPERATING EARNED INCOME (Sum of TOTAL EARNED INCOME + TOTAL SUPPORT INCOME, excluding contributions of in-kind services, materials, space and facilities)



CONTRIBUTION OF IN-KIND/VOLUNTEER SERVICES, MATERIALS, SPACE AND FACILITIES (In-kind and donated services etc. to be considered as gifts to the organization, must meet ALL of the following conditions:

- The services and facilities must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for, if possible.
- 2. There is clearly an objective basis on which to value these services or facilities.
- 3. The amounts involved must be such that their omission would materially distort the organizations's financial statements.

All in-kind and donated services and facilities must be certified by your auditors and included in the annual report.

Smaller organizations who do not undergo an annual audit should estimate the value according to the criteria above. NOTE: Total amount should be exactly off-set in Expense Section \_\_\_\_\_.)

- In-kind Services of Employees
- In-kind Ser♥ices of Volunteers (i.e. not employees) '
- Donated Space/Facilities
- Donated Materials

TOTAL CONTRIBUTION OF IN-KIND SERVICES, MATERIALS, AND FACILITIES

TOTAL INCOME (Sum of Total Earned Income + Total Support Income + Total Contribution of in-kind services, materials. 99462 and facilities)

and donated materials, and facilities. See Section \_\_\_\_.)

# PERSONNEL EXPENSES

Employee Expenses (Total payments for all full time and part time employees on your payroll for each of the categories listed below. If an employee splits his time between two or more categories, place him in the category in which he spends the greater proportion of time.)

- Wages and Salaries (generally defined as gross earnings , paid an employee including payment for annual and sick leave, overtime, bonuses and other remuneration of a payment nature received by the employee. The wages and salaries represent the amount earned and reported to the Internal Revenue Service on a W-2 statement. Wages and salaries are to be reported on the gross basis, without deductions for employee's contribution to FICA, Federal and State taxes, and other deductions from an employee's gross wages and salaries. Payments for professional or non-professional services obtained under contract, or fees paid on a fee-for-service basis are included in Section \_\_\_\_\_\_\_.)
  - o Artistic and production personnel.
    - Performing Artists (e.g., singers, dancers, actors, musicians, etc.)
    - Other Artistic Personnel (e.g., conductors, directors, cnoreographers, etc.)
    - Production Personnel (e.g., set designers, lighting crew, etc.)
    - o Administrators, supervisory & management personnel (e.g. Executive Director, business officer, building and grounds head. Exclude secretarial & clerial staff.)

- o Fund raising personnel: (development officer and staff.

  Exclude secretarial and clerical staff.)
- o Maintenance and custodial personnel (Exclude contractual services which are to be reported in section \_\_\_).
- Support personnel (e.g., secretarial, clerical, ushers, front-of-house staff)
- o Auxiliary operations personnel (employees who work in food service, gift shop, parking, etc. Exclude Contracted services which are to be reported in section \_\_\_\_\_).
- Payroll Taxes and Fringe Benefits (Include employer's share of FICA, retirement fund contributions, health insurance, workmen's compensation insurance, unemployment insurance, and any other benefits. Exclude payments for vacation, maternity and sick pay, terminal payments, employee's share of FICA and retirement fund. These exclusions should be reported above under wages and salaries in section \_\_\_\_.)

Fee-for-Service Expenses (Per Service/Per Performance Personnel)

- Total payments for artistic and production personnel, on a per service/per performance basis. (Include guest performers, ensembles and artists.)
- Performing artists (include choruses, ensembles, etc.)
- Other artistic personnel
- Production Personnel

#### TOTAL PERSONNEL EXPENSE

DIRECT PRODUCTION EXPENSES (Exclude wages and salaries and costs associated with owning and/or operating a facility. Also exclude fundraising expenses and salaries. See Sections and .)



- Scripts, scores, tapes, (rental or purchase)
- Royalties, fees, licenses and commissions paid to composers/ arrangers, playrights, etc.
- Costumes, props, scenery, technical supplies, and equipment, etc. (Include depreciation.)
- Program, playbill, ticket printing
- Promotion/advertising/publicity (Exlude fundraising activity costs.)
- Program travel (Transportation, lodging, per diem, etc.)
- Other production/performance expenses (please specify)

# FACILITY EXPENSES (rental or owned)

- Rent, facility-lease payment
- Mortgage (include interest expense, mortgage insurance and real estate taxes)
- Utilities (include telephone)
- Maintenance and custodial services, supplies, equipment (include fees for contracted services; exclude wages or salaries for maintenance employees.)
- Depreciation on facility or leasehold improvements.
- Other facility expenses (please specify)

# MANAGEMENT AND GENERAL EXPENSES

- Office supplies and equipment (include rental costs and depreciation).
- Professional fees (legal, audit, ticket agency commissions, etc.)
- Interest expenses on loans other than mortgage (total interest or carrying charges associated with loans obtained to provide current operating income. Exclude mortgage interest payments.)
- Other management and general expenses (please specify)



#### FUNDRAISING EXPENSES

- Inhouse fundraising expenses (exclude wages and salaries.)
- Contractual functising expenses .

<u>AUXILIARY EXPENSES</u> (Cost of sales, expense of auxiliary activities such as food service, gift shop, parking, etc. Refer to Income section \_\_\_\_ for associated revenues).

TOTAL OPERATING EXPENSES Sum of Personnel Expenses + Direct Program Expenses + Fund Raising Expenses + Facility Expenses + Management and General Expenses + Auxiliary Expenses (excluding estimated value of inkind services, materials, and facilities:)

ESTIMATED VALUE OF IN-KIND SERVICES, MATERIALS, SPACE AND FACILITIES (This information must correspond to data in Income section \_\_\_\_. Refer to that section for definition of allowable in-kind costs.)

- In-kind Service of Volunteers:
  - o programs
  - · o administration & management
    - o fund raising
- In-kind Service of Employees:
  - o programs
  - o administration & management
  - o fund raising
- Donated Facilities/Space
  - o programs `
  - o administration and management
  - o fund raising
- Donated Materials
  - o programs
  - o administration & management
  - o fund raising

TOTAL ESTIMATED VALUE OF IN-KIND SERVICES, MATERIALS, AND FACILITIES

TOTAL EXPENSES (Sum of Total Operating Expenses + Total Estimated value of in-kind services, materials, space and facilities)

TOTAL INCOME LESS TOTAL EXPENSES (current operating surplus/deficit)

CURRENT UNRESTRICTED/OPERATING FUND BALANCE BEGINNING OF YEAR (accumulated surplus/deficit beginning of year)

(Add) TOTAL ENDOWMENT AND OTHER FUNDS TRANSFERRED INTO CURRENT OPERATING FUNDS (any extraordinary additions)

(Deduct) TOTAL FUNDS TRANSFERRED OUT OF CURRENT OPERATING FUNDS
TO OTHER FUNDS (subtract any extraordinary expenses; please specify type).

CURRENT UNRESTRICTED/OPERATING FUND BALANCE END OF YEAR

(accumulated surplus/deficit end of year; sum of lines \_\_\_\_\_
and \_\_\_, less line; \_\_\_\_).

#### BALANCE SHEET DATA

- Current assets of all funds (total current assets for organization).
- Total assets of all funds (current assets plus fixed agrets.
- Total assets in endowment funds.
- Current liabilities of all funds.
- Total liabilities of all funds.
- Amount of Increase/decrease in Endowment Funds during the year.



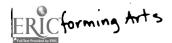
# OPERATIONAL INFORMATION

## Output Data

### Series/Productions/Performances\*

- Total number of subscription series (sets of performances and/or productions for which subscription tickets were available)
- Total number of productions during the year (show the total number of different concerts, bills, programs or productions presented where admission was charged by the organization. For orchestra show number of different programs performed, counting a pair of concerts as one bill or program. For opera and theatre show number of productions mounted, counting a pair of one-acts as one bill or program. For dance show the number of different works performed during the year from the repertoire. Exclude sponsored attractions unless part of a subscription series.)
- Total number of performances during the year.
  - o Subscription Series (total number of individual performances for all subscription series combined utilizing any or all of your organization's artistic personnel and for which your organization sold tickets. Exclude contracted, sponsored, and donation-requested or free performances which to be recorded on lines \_\_\_\_, and \_\_\_\_,
  - o Non-subscription single performances (total number of all other single performances utilizing any or all of this organization's artistic personnel, for which this organization sold tickets. Exclude contracted, sponsored performances and free/donation-requested performances.

<sup>\*(</sup>Break out separately for those in the home metropol\*tan area and for those outside the home metropolitan area.)



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- Non-government contracted performances (Total number of performances utilizing any or all of this organization's artistic personnel and which were presented under contract with pro-government organizations. (Exclude sponsored and donation-requested/free performances.)
- o Government contracted performances. (Exclude sponsored and donation-requested or free performances.)
- o Sponsored performances (Total number of performances utilizing outside guest artist, groups, or other attractions, which were sponsored by this organization. Exclude donation-requested or free performances)
- o Total number of free or donation requested performances.
- Number of radio/tv broadcasts in which this organization participated.
- Total number of weeks of artistic production (total number of weeks providing employment to the majority of this organization's artistic personnel, including main season and any pre-or post-season performance weeks. Include special school performances and touring. Include pre-season rehearsal periods and paid vacation periods if applicable.)

# Attendance Figures\*

Attendance Totals (Total fiscal year attendance, both paid and non-paid, including subscription series and single ticket sales, free and donation-requested attendance figures, and attendance at performances where admission was charged by other organizations.)

- Subscription Series (total number of tickets sold for all performances in all subscription series. Exclude attendance at contracted or sponsored performances. Also exclude attendance at free or donation-requested performances.)
  - o Number of subscriptions sold.



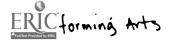
- Non-subscription single performances (total number of tickets sold for all other non-subscription single performances. Exclude attendance at contracted, sponsored, free or donation-requested performances.)
- Nongovernment Contracted Performances (Total number of tickets sold to or total attendance at contracted performances)
- Government contracted performances (Total Attendance)
- Sponsored Performances (Total number of tickets sold to performances of outside artists, groups, etc. which we're sponsored by your organization. Exclude attendance at free or donation-requested performances.)
- Free or Donation-Requested Performances (Total number of persons attending performances where no admissions were charged, or performances where donations were required.)
- Number of students attending courses for those organizations that operate schools.
  - o Number of courses offered.
- Attendance at all other workshops, lectures, education programs.

#### Price Rates\*

à-

Per Performance Ticket Price Ranges (NOTE: Ticket price range requires general statement of prices from lowest to highest. Show face value of ticket excluding admissions taxes, if any. If prices vary by the series or by day of week, snow low on lowest priced performance and high on highest. Exclude sponsored attractions or special performance situations such as galas, benefits, etc. Do not show specially discounted, tickets (e.g. student tickets) as the low ticket price.)

<sup>\*(</sup>Break out separately for those in the Home metropolitan area, and for those outside the home metropolitan area.)



- Subscription Series (Show price range per performance of an individual subscription ticket from low to high. Indicate pro rata range for single concert or performance, not range of entire subscription series for all events. If certain performances or series have no subscriber discount show the highest price as high. Do not show student subscription ticket price as low.
  - o Subscription Series
    - High
    - Low
- Other Local Performances (Exclude subscription series, contracted or sponsored performances.)
  - o High
  - o Low
- Type of discounted tickets available. (Please Check.)
  - o Senior Citizen
    - o Student
    - o Children
    - o Military
    - o Other, (please specify)
- Tuition rate per course (if organization operates a school)
  - o High
  - o Low
- Admission charge to other workshops, lectures, educational programs.
  - o High
  - o Low

# Membership Data

(Exclude subscribers and contributors. Include special programs which offer services such as discount prices, publications, etc.)

- Number of Members

- Membership Rates
  - o Highest
  - o Lowest

### Employment Data

(Wage and Salary Rates to be calculated from total payroll expense and in-kind services expense divided by total paid work weeks or contributed work weeks for each of the personnel categories listed below.)

- Total number of hours worked by regular/seasonal/annual employees (Note: For those persons who split their time between two or more of the categories listed below, please assign their hours to the category in which they were placed in Section \_\_\_\_\_, Personnel Expenses. For those employees who work full time, year-around (i.e. 40 hours/week, 52 weeks/year), list number of employees in each category.)
  - o Artistic and Production Personnel (number of total hours)
    - Performing Artists \*
    - Other Artistic Personnel
    - Production Personnel
  - o Administrative
    - Full time (number of employees at 40 hours/52 weeks)
    - Part time (number of total hours)
  - o Fundraising
    - Full time (number of employees)
    - Part time (number of hours.
  - o Support
    - Full time (number of employees),
    - Part time (number of hours)
  - o Maintenance and custodial
    - Full time (number of employees)
    - Part time (number of hours)

- o Auxiliary Operations
  - Full time (number of employees)
  - Part time (number of hours)
- Total number of days worked (including rehearsals) by Per Service/Per Performance Personnel
  - o Performing Artists
  - o Other Artistic Personnel
  - o Production Personnel
- Total number of hours contributed by volunteers
- Total number of unpaid hours contributed by employees, if listed in "in-kind" sections

OTHER DATA (to be incorporated into the introductory section of the questionnaire)

Capacity - total number of permanent seats in auditorium in which your most important subscription series takes place

### Governing Authority

Type of Organization (self-identification)

Age (Date of Founding)

Fiscal Year Reported (ending date of last audited fiscal year: month, day and year)

Final

12/7/79

# PUBLICATION ORGANIZATIONS: LITERARY MAGAZINES AND SMALL PRESSES

<u>Financial Information</u> (Include all restricted and unrestricted monies used for current operations.)

#### INCOME DATA

#### EARNED INCOME FROM NONGOVERNMENT SOURCES

Primary Source Income (total receipts excluding any retail sales taxes and customer discounts, from book/magazine sales and fees.)

- Book Sales
- Magazines/Periodicals: Subscriptions
- Magazines/Periodicals: Single Copy Sales
- Other Publication Sales
- Contract Fee Income (i.e., fees for commissioned works)
- Royalty, Copyright, Sale of Rights Income

Secondary Sources of Income (total receipts from non-book/magazine publication activities, concessions, etc., excluding any taxes.)

- Lecture, Reading, 'Performance' Income (Include both those events sponsored by this organization and those sponsored by other organizations.)
- Membership Income (excluding the portion for membership publications and contributions. See Section .)
- Advertising Income (Total receipts from sale of advertising space, etc.)
- Other Secondary Sources Income (please specify)

<u>Investment Income</u> (Income from investments and savings accounts. Include all unrestricted dividends, interest; realized gain (loss) on sale of any investments not held as endowment; and proceeds from the sale of non-capitalized assets.)

TOTAL EARNED INCOME (Sum of Primary Source Income + Secondary Source Income + Auxiliary Income + Investment Income)

### SUPPORT INCOME FROM NONGOVERNMENT SOURCES

<u>Private Grants and Contributions</u> (Grants, contributions, and other support received for use by the organization in current operations. <u>Exclude contributions</u> of in-kind services, facilities, space and <u>materials</u>. See Section \_\_\_\_\_.)

Individual Contributions (total income received from individual contributions resulting from annual fund raising or membership drives. Exclude annual membership fees.)



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- Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations.)
- Private Foundation Grants
- Support from United Arts Funds (total income from combined or United Arts Funds campaigns)
- Support from Fund Raising Events/Guilds (total income from benefits, balls, and other special fund raising events. Exclude income from endowment fund raising.)
- Other Private Grants and Contributions (please specify)

<u>Parent Organization Appropriation or Allotment</u> (Cash payment from <u>private source</u> such as a university; if space is donated or other services are provided free by the parent organization, list, value in Section .)

SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)

- National Endowment for the Arts
- Other Federal Sources (e.g., IMS, NSF, NEH)
- State Arts Agencies
- Other State Sources (Include State CETA funds here) 🔸
- Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards. Include local CETA funds here.)
- Other Government Sources (please specify)

TOTAL SUPPORT INCOME (Sum of Support Income from Non-governmental Sources + Support Income from Government Sources)

TOTAL OPERATING INCOME (Sum of TOTAL EARNED INCOME + TOTAL SUPPORT INCOME, excluding contributions of in-kind services, facilities, space, and materials.)

CONTRIBUTION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS (In-kind and donated services, etc. to be considered as gifts to the organization, must meet ALL of the following conditions:

- 1. They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- 2. There is clearly an objective basis on which to value them.
- 3. The amounts involved must be such that their omission would materially distort the organization's financial statements.



- Support Personnel: Secrétarial and clerical staff (non-professional, non-management)
   Maintenance and Custodial Staff (Exclude contracted services
- o Maintenance and Custodial Staff (Exclude contracted services which are to be reported in Section \_\_\_\_\_\_.)
- Other Staff (Include all other employees not accounted for in the preceding categories. Exclude contracted services which are to be reported in Section .)
- Payroll Taxes and Fringe Benefits (Include employer's share of FICA, retirement fund contributions, health insurance, workmen's compensation insurance, unemployment insurance, and any other benefits. Exclude payments for vacation, maternity and sick pay, terminal payments, employee's share of FICA and retirement fund. These should be included as wages and salaries in Section .)

### Fee-for-Service Personnel Expenses

- Total Payments for Professional Guest Artistic Personnel hired on a single publication/issue basis.

#### TOTAL PERSONNEL EXPENSE

DIRECT PRODUCTION EXPENSES (Exclude wages and salaries and costs associated with owning and/or operating the facility)

- Supplies (e.g., paper, inks, mailing materials, plates, film, developers, etc. Exclude office supplies.)
- Equipment and parts (Include depreciation, exclude office equipment.)
- Contract Fees (for production work done for you by those outside of your own organization. Exclude fee-for-service personnel expenses listed above.)
- Royalty, Copyright, Sale of Rights Expenses (payable to authors, editors, or other organizations.)
- Marketing, Sales, Promotion Expenses (e.g., advertising costs, fees to advertising agents or agencies, free/promotional copies of publications, etc.)
- Shipping/Postage/Warehousing Expenses (all such costs incurred by selling publications on the open market)
- Other Production Expenses (please specify)

### FUND RAISING EXPENSES

- In-house Fund Raising Expenses (Exclude wages and salaries.)
- Contractual Fund Raising Expenses

#### FACILITY EXPENSES (rental or owned)

- Rent/Facility Lease
- Mortgage (Include interest expense, taxes, and mortgage insurance.)
- Utilities (Include telephone)



- Maintenance and Custodial (Include fees for contracted maintenance/ custodial services, supplies and equipment. Exclude wages and salaries paid to employees.)
- Depreciation on Facility or Leasehold Improvements
- Other Facility Expenses (please specify)

### MANAGEMENT AND GENERAL EXPENSES

- Office Supplies and Equipment (Include rental costs and depreciation.)
- Professional Fees: Legal, Audit (non-artistic/production, non-administrative)
- Interest Expenses on Loans other than Mortgage (Total interest or carrying charges associated with loans obtained to provide current operating income. Exclude mortgage interest payments.)
- Other Management and General Expenses (please specify)

OTHER AUXILIARY EXPENSES (Costs associated with nonproduction income activities included in Section \_\_\_\_\_.)

TOTAL OPERATING EXPENSES (Operating Fund: Sum of Personnel Expenses + Direct Program Expenses + Fund Raising Expenses + Facility Expenses + Management and General Expenses + Other Auxiliary Expenses, excluding estimated value of in-kind services, facilities, space, and materials.)

ESTIMATED VALUE OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIALS (This information must correspond to data in Income, Section Refer to that section for definition of allowable costs.)

- In-kind Service of Volunteers
  - o Programs
  - o Administration & Management
  - o Fund Raising
- In-kind Services of Employees
  - o Programs
  - o Administration & Management
  - o Fund Raising
- Donated Facilities/Space.
  - o Programs
  - o Administration & Management
  - o Fund Raising
- Donated Materials
  - o Programs
  - Administration & Management
  - Fund Raising



TOTAL ESTIMATED VALUE OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIALS

TOTAL EXPENSES (Sum of TOTAL OPERATING EXPENSES + TOTAL ESTIMATED VALUE OF IN-KIND SERVICES, FACILITIES, SPAÇE, AND MATERIALS.)

TOTAL INCOME - TOTAL EXPENSES (Current Year Operating Surplus/Deficit)

ACCUMULATED SURPLUS/DEFICIT - BEGINNING OF YEAR (Fund Balance of current unrestricted fund, if following Fund Accounting)

(Add) Transfers from endowment and other restricted funds (add any extraordinary additions, if not following fund accounting.)

(Deduct) Transfers out of current unrestricted funds to other funds (subtract any extraordinary expenses, if not following fund accounting.)

ACCUMULATED SURPLUS/DEFICIT - END OF YEAR (Sum of lines \_\_\_\_ and \_\_\_\_, less line \_\_\_\_)

### BALANCE SHEET DATA (for the fiscal year specified in Item \_\_\_\_\_.)

- Total Current Assets of All Funds
- Total Assets of All Funds
- Total Assets from Endowment Funds
- Current Liabilities of All Funds
- Total Liabilities of All Funds
- Amount of Increase/Decrease in Endowment Funds during the year

#### VALUATION DATA (Estimate, if necessary)

- Value of Inventory (amount of inventory)
- Value of Copyrights Owned
- Value of Physical Plant (land, buildings, equipment)

#### Operational Information

#### **OUTPUT DATA**

#### PUBLICATION OUTPUT ACTIVITIES

- Number of Different Periodical/Journal Titles Published/Printed during this Fiscal Year.
  - o Total Number of Copies Printed for All Periodicals



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- o Paid Circulation for all Periodicals (i.e., number of copies sold)
  - Total Number of Regular Subscriptions Sold
  - Total Number of Single, Non-subscription Copies Sold
- o Controlled Circulation for all Periodicals (i.e., the periodical is given free of charge to a controlled, exclusive readership)
  - Total Number of Free Copies Distributed
- Number of Different Book Titles Published/Printed during this Fiscal Year
  - o Total Number of Books Printed (for all titles)
  - o Total Number of Books Sold (for all titles)
  - o Total Number of Books Distributed Free of Charge (for all titles)
- Number of Other Publication or Printing Activities During this Fiscal Year (Please describe briefly the nature of such publications or activities.)

#### OTHER OUTPUT ACTIVITIES

Total Attendance at Scheduled Events (performances, lectures/readings, educational programs, etc. Estimate, if necessary.)

- Total Number of Members Participating in Your Membership Program(s)

#### PRICE RATES

### Primary Source Income Activities

- Book Prices
  - High Price
  - o Low Price
- Periodical Prices (for all periodicals)
  - o Subscription Rate
    - High Rate
    - Low Rate
  - o Single Copy Price
    - / High Price
      - / Low Price

#### Secondary Source Income Activities

- Admission Charges to Scheduled Events
  - o **H**igh
  - o /Low
- Membership Fees/Rates
  - o High
  - o Low



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METHODS OF DISTRIBUTION (Percentages of distribution of all materials published by your organization. Estimate, if necessary.)

- Percent through the Mail
- Percent sold directly by your organization
- Percent sold by bookstores, newstands, other outside organizations
- Percent sold/distributed by other distribution mechanisms (please specify method of distribution)

#### EMPLOYMENT DATA

Wage and Salary Rates (to be calculated from total payroll expense and in-kind services expense divided by total paid work weeks or contributed work weeks for each of the personnel categories listed below.)

- Total number of hours worked by employees (NOTE: For those persons who split their time between two or more of the categories listed below, please allocate their hours to the category in which they were placed in Section \_\_\_\_\_\_, Personnel Expenses.)
  - o Professional
    - Full Time
    - Part Time
  - Other Production
    - Full Time
    - Part Tune
  - o Administrative
    - Full Time
    - Part Time
  - o Fund Raising
    - Full Time
    - Part Time
  - o Support
    - Full Time
    - Part Time
  - o Maintenance and Custodial
    - Full Time
    - Part Time

- o Other
  - Full Time
  - Part Time
- Total number of days worked by Fee-for-Service Personnel
- Total number of hours contributed by volunteers
- Total number of unpaid hours contributed by employees

OTHER DATA (to be incorporated into the introductory section of the questionnaire)
Capacity

- Maximum possible daily output (in pages)

Governing Authority,

Type of Organization (self-identification)

Age (Date of Founding)

Fiscal Year Reported (ending date of last audited fiscal year: month, day, and year)



### DATA DEFINITIONS - MULTI-PURPOSE QUESTIONNAIRE

FINANCIAL INFORMATION (for organizations that follow fund accounting; include all non-restricted funds and any restricted funds that are used for current operations in both the Income & Expense Sections. Do not include donor-designated endowment funds).

#### INCOME DATA

### EARNED INCOME FROM NON-GOVERNMENT SOURCES

### Artistic Activity Sources

- Total ticket income from performances or events performed by this organization in the home-city, excluding any admissions taxes.
- Admission Income from exhibits <u>(excluding any admission</u> taxes).
- Total tuition and training, workshop, and educational income.
- Total nongovernment contract income received for activity performed at home (exclude government and tour income: please specify nature of contract, e.g. performance, exhibition, education).
- Total income from performances, exhibits or workshops on tour (excluding any admission taxes).
- Total membership income (excluding contributions and any portion of the membership fee that is for tickets to performances, concerts, etc. See sections and ...)
  - o general public membership
  - o artistic membership (fees paid by artist or artistic professionals to the organization in return for services rendered by the organization, e.g., membership income from artists at a visual arts center).



- Total income from sponsorship/presentation of artistic performances, events, exhibitions, festivals, etc.

  (excluding any admissions taxes. These are events in which another group or individual performs or exhibits).

  Do not include rental of space. See line \_\_\_\_.
- Total income from the sale or rental of artistic products produced by your organization or its members.
  - o printed matter (books, journals, catalogs, etc.
  - o films, video-tapes, photographs, etc.
  - o crafts, sculpture paintings, etc.
- Total income from services rendered to the general public or to artistic groups or individuals (e.g. consultation, architectural studies, promotion for artists' showings, etc.)
- Income from Rental or Sublease of Space (gross income from rental and/or subleases of space owned, operated, or controlled by your organization.)
- Other sources of income from artistic activity (please specify).

Auxiliary Income All Non-related Earned Income (Include all receipts, excluding any taxes, resulting from the operation of parking lots, gift shops, restaurants, concession stands, etc.)

Investment Income (Income from investments and savings accounts. Include all unrestricted dividends, interest; realized gain (loss) on sale of any investments not held as endowment; and proceeds from sale of non-capitalized assets.)

<u>TOTAL EARNED INCOME</u> (Sum of <u>Artistic Activity Income Source</u> + <u>Auxiliary Income</u> + <u>Investment Income</u>)

### SUPPORT INCOME FROM NON-GOVERNMENT SOURCES

Private Grants and Contributions (Grants, contributions, and other support received for use by the organization in current operations. Exclude contributions of in-kind services, materials, space, and facilities. See Section \_\_\_\_.)

- Individual Contributions (total income received from individual contributions including that resulting from annual fund raising or membership drives. Exclude annual membership fees. See Section \_\_\_\_.)
- Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations).
- Private Foundation Grants.
- Support from United Arts Funds (total income from combined or United Arts Funds campaigns)
- Support from Fundraising Events, Women's Groups and Guilds (total income from benefits, balls, and other special fundraising events. Exclude income received for Endowment fundraising.)
- Other Private Grants and Contributions (please specify)

Parent Organization Appropriation or Allotment (cash payment from private source such as a university; if space is donated or other services are provided free by the parent organization, list value in section \_\_\_\_\_.)



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<u>SUPPORT INCOME FROM GOVERNMENT SOURCES</u> (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)

- National Endowment for the Arts
- CETA (all CETA funds received)
- Other Federal Sources (e.g., IMS, NSF, NEH)
- State Sources (Include State Art Agencies)
- Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards.)
- Other Government Sources (such as payments from foreign governments; please specify)

TOTAL SUPPORT INCOME (Sum of Support Income from Nongovernment Sources + Support Income from Government Sources)

TOTAL OPERATING EARNED INCOME (Sum of Total Earned Income + Support Income, excluding contributions of in-kind services, materials, space and facilities)

CONTRIBUTION OF IN-KIND/VOLUNTEER SERVICES, MATERIALS, SPACE AND FACILITIES (In-kind and donated services, etc. to be considered as gifts to the organization, must meet ALL of the following conditions:

- 1. The services and facilities must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for, if possible.
- There is clearly an objective basis on which to value these services or facilities.
- 3. The amounts involved must be such that their omission would materially distort the organizations's financial statements.



All in-kind and donated services and facilities must be certified by your auditors and included in the annual report.

Smaller organizations who do not undergo an annual audit should estimate the value according to the criteria above. NOTE:

Total amount should be exactly off-set in Expense Section \_\_\_\_\_.)

- In-kind Services of Employees
- In-kind Services of Volunteers (i.e. not employees)
- Donated Space/Facilities
- Donated Materials)

TOTAL CONTRIBUTION OF IN-KIND SERVICES, MATERIALS, SPACE AND FACILITIES

TOTAL INCOME (Sum of Total Earned Income + Total Support Income + TOTAL CONTRIBUTION OF IN-KIND SERVICES, MATERIALS, SPACE AND FACILITIES)

EXPENSE DATA (Exclude in-kind services of employees and volunteers and donated materials and facilities. See Section \_\_\_\_.)

### PERSONNEL EXPENSES

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Employee Expenses (Total payments for all full time and part time employees on your payroll for each of the categories listed below. If an employee splits his time between two or more categories, place him in the category in which he spends the greater proportion of time.)

- Wages and Salaries (generally defined as gross earnings paid an employee including payment for annual and sick leave, overtime, bonuses and other remuneration of a payment nature received by the employee. The wages and salaries represent the amount earned and reported to the Internal Revenue Service on a W-2 statement. Wages and salaries are to be reported on the gross basis, without

deductions for employee's contribution to FICA, Federal and State taxes, and other deductions from an employee's gross wages and salaries. Payments for professional or non-professional services obtained under contract, or fees paid on a fee-for-service basis are included in Section \_\_\_\_\_. Fringe benefits are defined and included in Section \_\_\_\_\_.

- o Artistic, professional and production personnel (e.g. performing, curatoral and educational staff, artistic and professional staff, and those involved in the preparation and presentation of performances, products, or exhibits. If your organization sponsors resident groups or artists and pays their salaries, include here. Exclude salaries paid on a per service/per performance basis. See section
- o Administrators, supervisory & managerment personnel (e.g. Executive Director, business officer, building and grounds head):
- o Fund raising personnel: development officer and staff. (Exclude clerical and secretarial staff.)
- o Support personnel (secretarial, clerical).
- o Maintenance security and custodial personnel (Exclude contractual services which are to be reported in section \_\_\_).
- o Auxiliary operations personnel (employees who work in food service, gift shop, parking, etc. Exclude contracted services which are to be reported in section \_\_\_\_.)
- Payroll Taxes and Fringe Benefits (Include employer's , share of FICA, retirement fund contributions, health insurance, workmen's compensation insurance, unemployment insurance, and any other benefits. Exclude payments for vacation, maternity and sick pay, terminal payments,

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employee's share of FICA and retirement fund. These
exclusions should be reported above under wages and salaries
in section \_\_\_\_.)

### Fee-for-Service Expenses

 Total payments for artistic or professional 'Guest' personnel (Includes performers, artists, lecturers, etc.)

TOTAL PERSONNEL EXPENSE

<u>DIRECT PROGRAM EXPENSES</u> (All direct costs of programs, performances, exhibits, services provided, etc. These include supplies, equipment, travel, etc. that are a direct part of your artistic program. Exclude personnel expenses (section \_\_\_), and facility expenses (section \_\_\_), or fund raising expenses (section \_\_\_). List/specify the five most costly item of expenses.

- l. \_\_\_\_\_
- **-** 2. \_\_\_\_\_
- **-** 3.
- 4.
- 5.
- All other program expenses

### FACILITY EXPENSES (rental or owned)

- Rent, facility\*lease payment
- Mortgage (include interest expense, mortgage insurance and real estate taxes)



- Utilities (include water, heat, electricity telephone)
- Maintenance services, supplies, equipment (Include fees for contracted services. Exclude wages or salaries for maintenance employees.)
- Depreciation on facility or leasehold improvements.
- Other facility expenses (please specify)

### MANAGEMENT AND GENERAL EXPENSES

8

- Office supplies and equipment (items that have not been capitalized, rental costs and depreciation, if applicable).
- Professional fees (legal, audit, ticket agency commissions, etc.)
- Interest expenses on loans other than mortgage (total interest or carrying charges associated with loans obtained to provide current operating income. Exclude mortgage interest payments.)
- Other management and general expenses (please specify)

#### FUNDRAISING EXPENSES

- Inhouse fundraising expenses (exclude wages and salaries.)
- Contractual fundraising expenses

<u>AUXILIARY EXPENSES</u> (Cost of sales, expense of auxiliary activities such as food service, gift shop, parking, etc. Refer to Income section \_\_\_ for associated revenues).

TOTAL OPERATING EXPENSES Sum of personnel expenses + direct

program Expenses + Fund Raising Expenses + Facility Expenses +

Management and General Expenses + Auxiliary Expenses. (excluding estimated value of inkind services materials, space and facilities.).

ESTIMATED VALUE OF IN-KIND SERVICES, MATERIALS, SPACE AND FACILITIES (This information must correspond to data in Income section \_\_\_\_. Refer to that section for definition of allowable costs.)

- In-kind Service of Volunteers:
  - o programs
  - o administration & management
  - o fund raising
- In-kind Service of Employees:
  - o programs
  - o administration & management
  - o fund raising
- Donated Facilities/Space
  - o programs
  - o administration and management
  - o fund raising
- Donated Materials
  - o programs
  - o administration & management
  - o fund raising

TOTAL ESTIMATED VALUE OF IN-KIND SERVICES, MATERIALS, SPACE AND FACILITIES

TOTAL EXPENSES (Sum of total Operating Expenses + Total Estimated value of in-kind services, materials, space and facilities)

TOTAL INCOME LESS TOTAL EXPENSES (current operating surplus/deficit)

CURRENT UNRESTRICTED/OPERATING FUND BALANCE BEGINNING OF YEAR (accumulated surplus/deficit beginning of year)

TOTAL	ENDOWMENT	AND	OTHER	EXTRAORDINARY	FUNDS	TRANSFERRED	INTO
CURREI	T			ı		•	

OPERATING FUNDS (any extraordinary additions)

TOTAL FUNDS TRANSFERRED OUT OF CURRENT OPERATING FUNDS (1.e., extraordinary payments from current operating fund; please specify type)

CURRENT UNRES	STRICTED/OPERATI	NG FUND	BALANCE	END OF	YEAR	
(accumulated	surplus/deficit	end of	year; su	m of 1	ines	
, and	, less line	).				

### BALANCE SHEET DATA

- Current assets of all funds (total current assets for organization.
- Total assets of all funds (current assets plus fixed assets).
- Current liabilities of all funds.
- Total liabilities of all funds.
- Endowment fund balance at end of year (funds held by the organization whose principal is restricted by the donor to remain intact; income from these funds (i.e. dividends or interest) are usually unrestricted.)
- Amount of increase/decrease in Endowment Funds during the year.

### VALUATION DATA - estimate if necessary

 Value of Physical Plant (Land, Building, Equipment) that if owned

		•	
	OPERAT I	ONAL INFORMATION	
INCOME Categories as listed in Income Section	Output Data	Attendance Totals Indicate whether attendance figures are actual or estimated	Price Rates
Performances, Events	Total number of performances or events	Total paid attendance at all performances or events	Price range of tickets - High - Low
	Total number of productions mounted (see Performing arts questionnaire for definitions)	Free attendance at performances or events	
Exhibitions	Total number of exhibitions mounted (include permanent collections)	Total paid attendance (admission) to all exhibitions	Price range of admission THighest price charged to an exhibit
	Do you have a permanent collection? Yes No	Free attendance at exhibitions	- Lowest price charged to an exhibit
Tuition, Educational Program Income	Total number of courses, training programs, work- shops, educational programs	Total paid attendance at all educational and training programs	Price range of admission or tuition per program/cours - High
	Do you operate a formal school? yes no	Free attendance at educational and training programs	- Low
Nongovernment Contract Income	Number of performances, or events under contract	Total attendance t performances and events	· x
\	Number of Exhibitions under contract	Total attendance at exhibitions	x
	Number of educational and Training programs under contract	Total attendance at educational and training programs	×
	Other contracted activities (please specify)	Total attendance at these	x
Tour activity Income	Number of performances or Events - Number of Productions	Total paid attendance at performances, and events	Price range of tickets - High - Low
	- Number of Productions	Total free attendance at perfor- mances and events	- 10W
	Number of Exhibitions sent on tour	Total paid admission to exhibitions on tour	Price range of admission - High - Low
•		Total free attendance at ex- hibitions on tour	LOW
. 1	Number of educational and training programs presented while on tour	Total paid attendance at educa- tional and training programs	Price range of admission - High - Low

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	Output Data	Attendance Totals	Price Rates
•	Other activities while on tour (please specify)	Total attendance at these	X
Membership Income			
- General Public	see membership data, page 13	see membership data page 13	see membership data, page 13,
- Artists	X	see other output data, page 12	see other output data, page 12
Sponsorship Income	Total number of performances sponaored by your organi-zation (see definition in	Total paid attendance at spon- sored performances	Price range of tickets - High
	performing arts question - naire for sponsor)	Total free attendance at sponsored performances	- Low
	Total number of exhibitions sponsored by your organiza-	Total paid attendance at sponsored exhibitions	Price range of admission - High
,	tion	Total free attendance at sponsored exhibitions	- Low
	Total number of educational and training programs sponsored by your organiza-	Total paid attendance at sponsored programs	Price range of admission - High
	tion	Total free attendance at fponsored programa	- Low
	Total number of festivals sponsored by your organi-	Total paid attendance at festivals ~	Price range of admission - High
	<ul> <li>zation</li> <li>Number of groups performing or exhibiting</li> <li>Number of individuals performing or exhibiting</li> </ul>	Total free attendance at festivals	- Low Price rate(s) for exhibitors - High - Low
Sale/ rental of			
<pre>artistic producta - printed matter (books, journala)</pre>	Number of titles, number of periodicals, etc.		Subscription rates
	- Total number printed - Total number sold	х .	Book Prices - High - Low
- films, video-tape photographs	Total number produced - Total number for sale	х	Price range for films,tapes - High - Low
	- Total number for rent	x	Rental rates - High
	- Total number broadcast also see other data, page 12	ж	- Low x
- crafts, sculpture paintings, etc.	Total number produced	ж	x
- other (please specify)	Total number produced	<b>x</b>	<b>х</b>

Output Data

Attendance

Price Rates

Services

Number of services svailable ( Please specify type of service and whether available to the general public or to membership only ) number of people (clients) served

Rental/ Sublease of space

See type of space available, see below.

x

rental rates
\$ per (sq. foot, per studio, etc.)

#### OTHER OUTPUT DATA

...

If Broadcasting,

- wo Hours/week on the air (total)
- o Estimated size of audience of arts/cultural programs
- o Number of cultural programs broadcast
- If an Art, Visual Arts, Cultural, Neighborhood, Media Arts, Performing Arts Center
  - o Types of Space available in your facility, if one is owned
    - Exhibition

- Practice Rooms
- Auditorium/Performance Space
- Classrooms•

- Studios

- Library/Archival Space
- Administrative
- o Number of resident artistic/performing groups
  - membership rate (Exclude any portion that represents rental of space or equipment)
- o Number of individual resident artists
  - membership price rate/(Exclude any portion that represents rental of space or equipment)



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#### MEMBERSHIP DATA

		Type of Member	Number of Members for Each Type	Membership Price Rate for Each Type
_	List types of general public membership (e.g.	<del></del>		
	corporate, family individual, etc.),			
	number of members,and rates			

### EMPLOYMENT DATA

(Wage and Salary Rates to be calculated from total payrolI expense and in-kind services expense divided by total paid work weeks or contributed work weeks for each of the personnel categories listed below.)

- o Total number of hours worked by employees. (NOTE: for those persons who split their time between two or more categories listed below, please assign their hours to the category in which they were placed in section \_\_\_\_\_, personnel expenses.)
- o Artistic, professional,production personnel: (include those in matching employee expense category section )

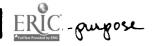
full time part time

o Administrators, supervisory and management personnel:

full time
part time

o Fund Raising Personnel:

full time part time



o Support Personnel:

full time

part time

o Maintenance, Security, Custodial

full time

part time

o Auxiliary Operations Personnel:

full time

part time

- Total number of days worked by fee-for-service personnel (guest artists, lecturers, etc.)
- Total number of hours contributed by volunteers.
- Total number of unpaid hours contributed by employees

#### OTHER DATA

- Type of organization
  - o involved in the production of art \_\_\_\_\_ or presentor/
    sponsor of individual artists or artistic groups \_\_\_\_\_
- Check appropriate artistic form(s)
  - o visual arts center/gallery
  - o media arts center
  - o community cultural center or neighborhood arts center
  - o performing arts center
  - o performing arts organization
  - o broadcasting station (TV or radio)
  - o design arts group
  - o museum
  - o literary magazines, small presses
  - o festival sponsor
  - o library/archive
  - o multi-arts organization (list three most prominent activities)
  - o other (please specify)

- Governing authority
- Age of organization in current status
- Fiscal year ending date
- Total seating capacity of auditorium (if owned)
- Total cubic footage of exhibition space (if applicable)  $\langle \cdot \rangle$

£.

### APPENDIX B

### PRETEST QUESTIONNAIRES

Draft Cover Letter

### Questionnaires:

- Museums and Similar Organizations
- Organizations Which Give Performances Publication Organizations
- Multi Art/Cultural and Media Organizations



# NATIONAL ENDOWMENT FOR THE ARTS

# WASHINGTON D.C. 20506



A Federal agency advised by the National Council on the Arts

Dear

The development of a responsive and responsible national arts policy is becoming increasingly important in this era of economic and social change. Sound policy, however, depends upon informed choices. Congress, the National Council on the Arts, and others in policy-making positions need reliable, valid trend measures of the economic condition of arts organizations on which to base decisions.

The responsibility for providing this important information rests with the Research Division of the National Endowment for the Arts. Plans have been developed over the past five years for a comprehensive economic data program on the arts. This 'Economic Data Series', now underway, will provide both current indicators and, eventually, forecasts of the health of organized artistic activity throughout the United States.

The success of this program, being carried out under contract by Informatics Inc depends upon the voluntary participation of organizations like yours which apply to the Endowment for support. The information you provide will not affect grant decisions in any way, but will be very important to the validity of the results and to future policy outcomes.

In the support of this effort, the 'Series' has been endorsed by (list of service organizations)

Your cooperation in completing this questionnaire and returning it promptly will be greatly appreciated. If you have questions or need assistance, please call (toll free number) and an accountant will help you. Thank you for your time and effort in this endeavor.

Sincerely,

Livingston L. Biddle, Jr. Chairman



# NATIONAL ENDOWMENT FOR THE ARTS



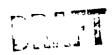


A Federal agency advised by the National Council on the Arts



ECONOMIC DATA SERIES
QUESTIONNAIRE

MUSEUMS AND SIMILAR ORGANIZATIONS





#### ECONOMIC DATA SERIES QUESTIONNAIRE

OMB # Approval Expires:	
	(Date)

#### MUSEUMS AND SIMILAR ORGANIZATIONS

STATEMENT OF CONFIDENTIALITY: All information which would permit identification of any individual or establishment will be held in strict confidence, will be used only for the purposes of this survey and will not be disclosed or released to other persons or used for any other purpose.

#### GENERAL INSTRUCTIONS:

This questionnaire is organized into sections of related information: general, financial, operational, in-kind contributions and contact information. In the first section, GENERAL INFORMATION, you are asked to provide descriptive information about your organization, including the ending date of your last audited fiscal year. If your last fiscal year was not audited, fill in the last day of your last fiscal year. Please provide all information for the remainder of the questionnaire on the basis of that fiscal year. In addition, you are asked to submit a Copy of your financial statement for that same fiscal year, if one exists.

Information on income and expenses—is requested in the second section FINANCIAL INFORMATION. When completing this section, please round off all figures to the nearest dollar. The valuation of in-kind services, facilities, space, and materials should not be included here, but should be accounted for in Section IV, if you are able to do so. If your organization follows fund—accounting, include all non-restricted funds that are used for current operations in both the income and Expense sections. DO NOT include donor-designated endowment funds. Complete information is desired from each organization; however, some organizations may not be able to provide the level of detail requested. Please complete as many items as you reasonably can. The information is organized into related groupings of items, and subtotals are provided so that it will be easier for you to generate totals. If you do not have exact figures for certain line items, please give your best estimate. If a line item does not apply to your organization, simply leave it blank.

In the third section, OPERATIONAL INFORMATION, you are asked to provide output information which relates back to parallel items under income and expenses. Again, complete those items which are applicable to your organization for the fiscal year reported to the best of your ability, and give your best estimates when exact tigures are not available.

Section IV deals with the CONTRIBUTION OF IN-KIND SERVICES, etc. which some organizations are beginning to value for their own accounting purposes. Please read this section, which is not required, and determine to what extent you can complete it. Any information you provide here will be appreciated.

In Section V, SURVEY CONTACT, please identify the person(s) responsible for the completion of the questionnaire to whom we may direct any questions about the information provided.

Additionally, please examine the mailing label below, and write any corrections directly on the label. Should you have any questions or require assistance in filling out this questionnaire, please call COLLECT at and accountant will be available to help you. When completed, please return this questionnaire in the postage-paid envelope provided to:

Economic Data Series Informatics Inc. 6011 Executive Boulevard Rockville, MD 20852

<u> </u>	
MAILING LABEL	



	•
	MUSEUMS AND SIMILAR ORGANIZATIONS
	SECTION 1
	GENERAL INFORMATION
the space provided belo formation which you fee	, please describe your organization in terms of its artistic/cultural output or production. Include any helps to best portray your organization (e.g., university art museum, historical house, art/ethnic, etc
	•
•	
your organization, as ac	ressed on the mailing label, a part of a coilege or university?
Yes	No (Skip to Item 4.)
oes your organization m.	ntain a budget which is separable from that of the college or university?
Y es	No V
Please continue.	STOP: Remainder of questionnaire does not apply. Please
	return this questionnaire in the prepaid envelope
	provided. Thank you for your participation.
hat is vour organization	year of founding) or the year of its original charter? Year of Foundi Year of Original
	our last audited fiscal year? (If not audited, give the
iding date of your last t.	al year.)

•

Time required to complete Section I:



Fiscal	Ýear	Ending	19
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#### SECTION II

#### FINANCIAL INFORMATION

In this section, we are seeking information on your income sources and expenses. Include all that are used for current operations in both the income and Expense Sections. DO NOT include donor-designated endowment funds. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., ioss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in Item 5, Page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page.

NOTE: Valuation of the contribution of in-kind/volunteer services, facilities, space, and materials is dealt with in Section IV at the end of this questionnaire. DO NOT include any such valuation data in the financial information which follows.

#### INCOME

NED INCOME FROM NONGOVERNMENT SOURCES							
Admission Income							
General Admission Income (total receipts, excluding any admissions tax from tickets sold as a part of the regular operating schedule. Exclude receipts from special exhibitions.)	<u>es</u>	•				01	\$
Special Exhibition Admission Income (total special exhibition receipts, eany admissions taxes).	xclua:	ng	•		ı	02	\$
"Donation-Requested" Admissions Income (total receipts)						03	\$
Other Income from Admissions (Please specify types of admission.)							
	·					04	\$
Total Admission Income (Add lines 01, 02, 03, and 04.)		:	•			05	\$
Other Program Income							
Rovalty, Copyright Income			•			06	\$
Tuition, Training Workshops, Lecture, Films, and Education Income (Exc	lude p	ertor	man	ces.)	. •	07	\$
Performance Income						08	\$
Membership Income (Include corporate memberships. Exclude any portion membership fee which is a contribution.)	on of					09	\$
Other Program Income (Please specify program activities.)							
						10	S
Total Other Program Income (Add lines 06, 07, 08, 09, and 10.)	•					11	\$
Auxiliary Income - Non-Program Related Income (Include all receipts, exclutaxes.)		any					
Income from Rental or Sublease of Space (gross income from rental and subleases of space owned, operated, or controlled by your organization.)			•			12	\$
Museum Shop Income (Include publication and catalog sales.)	٠,					13	\$
Income from Food, Parking, Concession Stands		•	•	•		14	\$
Other Auxiliary Income (Please specify types of auxiliary income.)							•
	•			•		15	<u>\$</u>
Total Auxiliary Income (Add lines 12, 13, 14, and 15.)						16	





F	iscal	Year	End	ing 19	
Inves*ment income					
Dividends and interest (from investments held in the unrestricted fund, plus unrestricted dividends and interest held in endowment or other restricted funds).		•		17	\$
Net Realized Gains/(Losses) (on the sale of securities held in the unrestricted fu	nd) .			18	\$
Proceeds from the Sale of Assets which are not Capitalized (Include sales from				,	
the collection.)	•	•	•	19	`
Total Investment Income (Add lines 17, 18 and 19.)	•		•	20	\$
TOTAL EARNED INCOME (Add lines 05, 11, 16, and 20.)				21	\$
SUPPORT INCOME FROM NONGOVERNMENT SOURCES					
Private Grants and Contributions (grants, contributions, and other support					
received for use by the organization in current operations. Exclude contributions of in-kind services, facilities, space and materials. See Section IV.)					
individual Contributions (total income received from individual contributions including that resulting from annual fund raising or membership drives.					
Exclude annual membership fees.)	•			22	\$
Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships,					
proprietorships, business associations, or company foundations. Exclude annual membership fees.				23	\$
Private Foundation Grants				24	\$
Support from United Arts Funds (total income from Combined or United Arts Funds campaigns)				2 <b>5</b>	\$
Support from Fund Raising Events and/or Guilds (total income from benefits, balls, and other special fund raising events. Exclude income raised specifically				26	c
for endowment.)	•	•	•	2 <b>6</b>	,——
Other Private Grants and Contributions	•	•	٠	27	\$
Total Private Grants and Contributions (Add lines 22, 23, 24, 25, 26, and 27.)	•	•	•	28	×
Parent Organization Appropriation or Allotment (cash payment from private					
source such as a university. Exclude any space, services, or materials provided tree by the parent organization. See Section IV.).				29	S
•					
TOTAL SUPPORT INCOME FROM NONGOVERNMENT SOURCES (Add Lines 28 and 29.).	٠	•		30	×K
SUPPORT INCOME FROM GOVERNMENT SOURCES (total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)					
National Endowment for the Arts		•	•	31	\$
CETA (all funds received)				32	\$
Other Federal Sources (IMS, NSF, NEH, etc.)	•			33	\$
State Sources (Include State Arts Agencies.)				34	\$
Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts					
councils and school boards)		•	٠	35	\$
Regional Government Sources				36	\$



3**9** 

Other Government Sources such as foreign governments (Please specify.)

TOTAL SUPPORT INCOME FROM GOVERNMENT SQURCES (Add lines 31, 32, 33, 34, 35, 36, and 37.) . . . . . .

TOTAL OPERATING INCOME (Add lines 21, 30, and 38.) .

#### **EXPENSES**

Please respond to the items in this section with reference to the fiscal year indicated in Item 5, page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page. Record in-kind services of employees and volunteers and donated facilities, space, and materials in Section IV.

PER PER	SONNEL EXPENSES								
	Employee Expenses (total payments for all full time and part time employour payroll for each of the categories listed below. If an employee splits between two or more categories, place him in the category in which he sp the greater proportion of time.)	s his	time						~
	Wages and Salaries (generally defined as gross earnings paid an emploincluding payment for annual and sick leave, overtime, bonuses and other remuneration of a payment nature received by the employee. The wages and salaries represent the amount earned and reported to the Internal Revenue Service on a W-2 statement. Payments for por non-professional services obtained under contract, or fees paid on a fee-for-service basis are included on Lines 49, 58, 62, 63, or.72 Fringe benefits are defined and included on Line 47.)	orofe:			e		,		
	Professional Staff (e.g., curators, research and educational staff, conservators and other artistic and professional staff, excluding secretarial and cierical staff)							40	\$
	Administrative, Supervisory, Management Staff (e.g., Executive Director, Business Officer and staff, Building and Grounds Department Head, other noncuratorial department heads. Exclude secretarial and cierical staff.)							6.1	¢.
	Fund Raising Staff (Development Officer and staff). Exclude	•	•	•				41	` <del>\</del>
	secretarial and cierical staff.)			•				42	\$
	Maintenance and Security Staff (Exclude contracted services which are to be reported on line 62.)							44	\$
	Auxiliary Operations Staff (employees who work in the food service, gift shop sales, parking areas, etc. Exclude contracted services, which are to be reported on line 72.)	•				•		45	\$
	Total Wages and Salaries (Add lines 40, 41, 42, 43, 44, and 45.)							46	\$
	Payroil Taxes and Fringe Benefits (Include employer's share of FICA retirement fund contributions, health insurance, workmen's compensa insurance, unemployment insurance, and any other benefits. Exclude payments for vacation, maternity and sick pay, terminal payments, employee's share of FICA and retirement fund. These should be incluas Wages and Salaries above.)							47	\$
	Total Employee Expenses (Add lines 46 and 47.)							48	\$
<u>!</u>	Fee-for-Service Personnel Expenses (total payments for professional guest' lecturers, performers, artists, etc.)							49	\$
TOTA	AL PERSONNEL EXPENSE (Add lines 48 and 49.)						, .	50	\$
	CRAM EXPENSES  Collection and Exhibition Expenses (Exclude wages and salaries and costs issociated with owning and operating the facility.)								
	Conservation Costs							51	\$
	Transportation & Shipping of the Collection and Exhibits							52	\$
	Insurance on the Collection and Exhibits							53	\$
	All Other Collection and Exhibition Expenses (Please specify major ty	pes c	of exp	ense	s.)				
								54	\$
		,							
	Total Collection and Exhibition Expenses (Add lines 51, 52, 53, and 54	ı.)		•	•	•	•	55	X



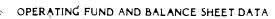
		FISCAL	i rear	Litua	ng ra	
Other Program Expenses (Include expenses for research, library, education membership, community service programs, printing and publication, etc.  Exclude fund raising expenses and salaries.)	n, 		•		56	\$
TOTAL PROGRAM EXPENSES (Add lines 55 and 56.)			•		57	\$
6. FUND RAISING EXPENSES (Include in-house and contractual expenses. Exclusion salaries.)	ide wages 		•		58	\$
7.) FACILITY EXPENSES (rented or owned - total payments for last fiscal year)				·		
Rent/Facility Lease					59	\$
Mortgage (Include interest, real estate taxes, and mortgage insurance. Exclude principal on mortgage.)			•		60	\$
Utilities (Include telephone.)					61	\$
Maintenance and Security (include fees for contracted maintenance/ security services, supplies and equipment. Exclude wages and salaries paid to employees.)					62	\$
Depreciation on Facility or Leasehold Improvements					63	\$·
Other Facility Expenses					64	\$
TOTAL FACILITY EXPENSES (Add lines 59, 60, 51, 52, 53, and 64.)					55	,
MANAGEMENT AND GENERAL EXPENSES			ρ			
Travei	•		•		66	\$
Office Supplies and Equipment (Include rental costs and depreciation.) .			•	•	67	\$
Professional Fees: Legal, Audit (non-curatorial, non-administrative) .			•	•	68	\$
Interest Expenses on Loans other than Mortgage (total interest or carrying charges associated with loans obtained for current operating purposes. Exmortgage interest payments.)					69	5
Other Management and General Expenses (Please specify major types of	· · · · · · · · · · · · · · · · · · ·		•		0,	
	,					•
			•		79	\$
TOTAL MANAGEMENT AND GENERAL EXPENSES (Add lines 66, 67, 68, 69, 6	and 70.)		•	•	$\mathcal{I}_1$	× ×
9.) OTHER AUXILIARY EXPENSES (cost of sales, expense of auxiliary activities such as food service, gift shop, parking, etc. Include contracted services and any income tax resulting from these activities. Exclude personnel expenses.)					72	\$
TOTAL OPERATING EXPENSES (Add lines 50, 57, 58, 65, 71, and 72.).					73	\$



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10.) T	OTAL INCOME. TOTAL EXPENSES IS		
~ / <b>-</b>	OTAL INCOME - TOTAL EXPENSES (Current Year operating Surplus/(Deficit): ubtract line 73 from line 39.)	74	\$
11.) <u>A</u>	CCUMULATED SURPLUS/(DEFICIT) BEGINNING OF YEAR (current unrestricted/perating fund balance beginning of year)	75	\$
	RANSFERS IN (funds transferred from your endowment and/or other restricted)		
J.fe	ands into current operating fund)	76	\$
3) <u>m</u>	RANSFERS OUT (funds transferred out of current operating fund	•	
		′ /	٧ <u> </u>
4.) <u>A</u>	CCUMULATED SURPLUS/(DEFICIT) END OF YEAR (current unrestricted/operating and balance end of year. Add lines 74, 75, and 76 Subtract line 77.)	78	\$
5.) B.	ALANCE SHEET DATA (for the fiscal year specified in Section I. Item 5.		
	xclude value of the collection.)		
	Total current assets of all funds	79	\$
	Total assets of all funds (current assets plus fixed assets)	80	\$
	Total assets in endowment funds	81	\$
	Current liabilities of all funds	82	\$
Ø	Total liabilities of all funds	83	\$
	Amount of increase/(decrease) in endowment funds during the year	84	\$
•	Total mortgage payment for the year (if facility is owned)	25	· •

Time required to	
complete Section II:	



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#### SECTION III

#### OPERATIONAL INFORMATION

(1.)	During the fiscal-year reported, what percentage of your perm did you have on display?	nanei •	nt c	ollec	tion.								٠	<u> </u>
2.)	However any special exhibitions did you mount during that year?	,				•		•	•	•	•		•	Exhibitions
(3)	How many weeks was your organization open to the public?	•	·	•			•		•			•	•	Weeks

In the following chart, on admissions, attendance, and prices, please complete, for the fiscal year reported, those items applicable to your organization. If exact figures are unavailable, please give your best estimate. For prices, give the specific dollar and cent figure. Where requested, specify the range from highest price to lowest price. (Do not use specially discounted admissions as the lowest price.)

Type of Admission	Number of Admissions		te of on Per Person
Paid General:			
Regular			
- Childr <b>en</b>		\$	
- Student		\$	
- Senior Citizen		\$	
- School Groups		\$	
- Other (Please specify types:)	•		
		\$	
		. \$	
		s <u>'</u>	
Special Exhibitions	<del>-</del>	\$	(Highest)
		\$	(Lowest)
Pertormances		<b>%</b> \$ .	(Highest)
1 C. TOTHIQUICES		, \$	(Lowest)
Donation Requested		\$	(Suggested)
Free		///////////////////////////////////////	1/11/1/1

Please complete the following chart on attendance and tuition fees to any educational activities which were offered by your organization during that fiscal year. If exact figures are not available, give your best estimate. Show the high/low range of tuition fees.

Type of Program	, Number of Courses/Programs	Number of Enrollees (Attendees)		Admission/ ion Fees
Formal courses offered (by organizations that			\$ .	(Highest)
operate schools)			\$	(Lowest)
Workshops, lectures, films, other informal		` '	\$	(Highest)
educational programs		•	<b>4</b> . \$	(Lowest)

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6. Please complete the following chart on memberships for the fiscal year reported with any information applicable to your organization. For the Patron, Sponsor, or Corporate membership categories, specify the total rate and the portion of that rate which was tax deductible.

Type of Membership	Number of Memberships	Membership Rate (Total)	Tax Deductible Portion
Patron		\$	\$
Sponsor		\$	\$
Corporate		\$	\$ ^
Family		\$	///
Individual		\$ .	
Student -		\$	
Senior Citizen		\$	
Other (e.g., Military, Life. Please specify types:)			
		\$	
		\$	
·		\$	

Please complete the following chart on total number of paid staff and hours for the fiscal year reported in Section I, Item 5. Include all full time and part time staff for each staff category.

NOTE: For those persons who split their time between two or more categories, please assign them to the category in which they, were placed in Section II, Item 4, Personnel Expenses.

Staff Category	Numb Paid S		Numb Paid i	
	Full Time	Part Time	Fuli Time	Part Time
Professional				
Administrative			1	
Fund Raising			1	
Support/Cierical				
Maintenance/Security				<del>                                     </del>
Auxiliary			<del>-</del>	<del></del>

8.	What was the total number represented on line 49?	oí	days	wor	ked	durin	g tha	at ye	ar b	y the	fee	-for	-serv	vice.	perso	onnei		_				_
																	·	•	•	•	•	Days

Time required to complete Section III:

#### SECTION IV

#### (OPTIONAL)

# CONTRIBUTION/VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES. SPACE, AND MATERIALS

This section is optional. If you are unable or choose not to complete this section after reviewing it, please skip to SECTION V, SURVEY CONTACT, on the last page of the questionnaire.

In-kind and donated services and items constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide artistic services and products to the public. This section represents an effort to account for and value such services and contributions. Some organizations include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet <u>ALL</u> of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

1. Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution (services, space, materials) according to the appropriate function category (programs, fund raising, management and general).

Category	All Program Activities	Fund Raising	Management and General	Total
Services of Volunteers	\$	\$	\$	\$
In-kind Services of Employees	\$	\$	\$	\$
Donated Facilities and Space	\$	\$	\$	\$
Donated Materials and Collectibles	\$	\$	\$	\$

(2.

Please complete the following chart on total number of volunteer staff and hours contributed by both employees and volunteers during the fiscal year reported. Include all full time and part time staff for each staff category.

NOTE: For those persons who split their time between two or more categories, please assign them to the category in which they were placed in Section II, Item 4, Personnel Expenses. Refer to that section for types of staff to be included in each category.

Staff Category		ber of er Staff	Contrib	of Hours outed by nteers	Number of Unpaid Hours Contributed By Employees			
	Fuil Time	Part Time	Fuil Time	Part Time	Full Time	Part Time		
Professional	1							
Administrative								
Fund Raising				_				
Support/Clerical								
Mainténance/Security				•				
Auxiliary 🧲		7	, .	•				



			Fiscal Year Endi	ng 17
At what hou Items 1 and	urly rate (in dollars) did you va 2 above?	alue the volunteer time acc	counted for in	c
_				
4. Is any of the	information in Items 1 and 2	above reflected in your (a	udited) financial statement for the fisca	l vear reporte
	Yes	□ No 1		
	(Please specify which of		•	
	the information is included in the statement.)			
		<del>_</del>		
			_	
-		•	Time required to complete Section IV-	
		SECTION	i V	
ļ	*			
	•	SURVEY CON	NIACI	
specified in Section	on 1, item 3, Page 1 of this que R YOUR TIME AND PARTICI  Econor	jestionnaire.	it a copy of an (audited) financial staten ne completed form in the postage paid er	
•	6011 E	executive Boulevard ille, Maryland 20852		•
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NATIONAL ENDOWMENT FOR THE ARTS





A Federal agency advised by the National Council on the Arts

ECONOMIC DATA SERIES QUESTIONNAIRE

ORGANIZATIONS WHICH GIVE PERFORMANCES

ERIC Full text Provided by ERIC

27.

# ECONOMIC DATA SERIES QUESTIONNAIRE

OMB # Approval Expires:	- T-	
	(Date)	

#### ORGANIZATIONS WHICH GIVE PERFORMANCES

STATEMENT OF CONFIDENTIALITY: All information which would permit identification of any individual or establishment will be held in strict confidence, will be used only for the purposes of this survey and will not be disclosed or released to other persons or used for any other purpose.

#### JENERAL INSTRUCTIONS:

This questionnaire is organized into sections of related information: general, financial, operational, in-kind contributions and contact information. In the first section, GENERAL INFORMATION, you are asked to provide descriptive information about your organization, including the ending date of your last audited fiscal year. If your last fiscal year was not audited, fill in the last day of your last fiscal year. Please provide all information for the remainder of the questionnaire on the basis of that fiscal year. In addition, you are asked to submit a copy of your financial statement for that same fiscal year, if one exists.

Information on income and expenses—is requested in the second section FINANCIAL INFORMATION. When completing this section, please round off all figures to the nearest dollar. The valuation of in-kind services, facilities, space, and materials should not be included here, but should be accounted for in Section IV, if you are able to do so. If your organization follows fund—accounting, include all non-restricted funds that are used for current operations in both the income and Expense sections. DO NOT include donor-designated endowment funds. Complete information is desired from each organization; however, some organizations may not be able to provide the level of detail requested. Please complete as many items as you reasonably can. The information is organized into related groupings of items, and subtotals are provided so that it will be easier for you to generate totals. If you do not have exact figures for certain line items, please give your best estimate. If a line item does not apply to your organization, simply leave it blank.

In the third section, OPERATIONAL INFORMATION, you are asked to provide output information which relates back to parallel Items under income and expenses. Again, complete those items which are applicable to your organization for the fiscal year reported to the best of your ability, and give your best estimates when exact tigures are not available.

Section IV deals with the CONTRIBUTION OF IN-KIND SERVICES, etc. which some organizations are beginning to value for their own accounting purposes. Please read this section, which is not required, and determine to what extent you can complete it. Any information you provide here will be appreciated.

in Section V, SURVEY CONTACT, please identify the persons is responsible for the completion of the question-naire to whom we may direct any questions about the information provided.

Additionally, please examine the mailing label below, and write any corrections directly on the label. Should you have any questions or require assistance in filling out this questionnaire, please call COLLECT at and an accountant will be available to help you. When completed, please return this questionnaire in the postage-paid envelope provided to:

Economic Data Series Informatics Inc. 6011 Executive Boulevard Rockville; MD 20852

MAILING LABEL

Form #

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[3] -	Ī	ļ	T		-		

### ORGANIZATIONS WHICH GIVE PERFORMANCES

### SECTION I

### GENERAL INFORMATION

	In the space provided below, please identhe box which best describes its primar for "Other" and specify the nature of you	tify your organization in terms of its artistic/cultural output or production by checking function. If your organization does not fit any of the categories listed, check the box or organization in the space provided.
	Resident Theatre	Opera Company
	Children's Theatre	Symphony Orchestra
•	Community Theatre	Chamber Music Organization
	Ballet Company, Modern Dance Company	Choral Music Group
•	Folk/Ethnic/Dance Compa	Jazz Group
	Sther Dance Group	Other (Please describe:)
,	[] Musical Theatre Company	
(2 <u>.</u>	is your organization, as addressed on the	mailing label, a part of a college or university?
• •	Yes	No (Skip to Item 4.)
3.	Does your organization maintain a budg	et which is separable from that of the college or university?
,	Yes	□ No
} }	Please STO continue.	Remainder of questionnaire does not apply. Please return this questionnaire in the prepaid envelope provided. Thank you for your participation.
(£)	What is your organization's year of foun	ting, or the year of its original charter? Year of Founding or Year of Original Chart
(5.)	What is the ending date of your last aud ending date of your last fiscal year.)	ted fiscal year? (If not audited, give the Month Day Year
NOT	E: PLEASE REPORT ALL INFORMAT OF THE FISCAL YEAR INDICATED	ON FOR THE REMAINDER OF THIS QUESTIONNAIRE ON THE BASIS IN ITEM 5.
	*	
		Time required to complete Section i:
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#### SECTION II

#### FINANCIAL INFORMATION

In this section, we are seeking information on your income sources and expenses. Include all that are used for current operations in both the income and Expense Sections. DO NOT include donor-designated endowment funds. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in Item 5, Page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page.

NOTE: Valuation of the contribution of in-kind/volunteer services, facilities, space, and materials is dealt with in Section IV at the end of this questionnaire. DO NOT include any such valuation data in the financial information which follows.

#### INCOME

# 1. EARNED INCOME FROM NONGOVERNMENT SOURCES Performance Income

Income from Performances in Home Metropolitan Area

(total receipts, excluding any admissions taxes from ticket sales and contract fees for local performances. Show resold tickets as single ticket sales. Organizations that sell Individual or Family Memberships which include tickets to performances should show the value of the ticket portion of the membership in this section. The remaining portion of the membership income should be recorded on line 18 or line 29, as appropriate. For "Gala" or "Opening Night" performances, include only the portion of the ticket which represents the normal ticket price. List the "contribution" portion on line 29,

Subscription Series (all subscription series combined utilizing any or all of your organization's artistic personnel and for which this organization sold tickets. Exclude contracted or sponsored performances, to be recorded below.)

	Subscription Sales	•		•	01	<b>-</b>
	Single Ticket Sales				02	\$
	Total Subscription Series (Add lines 01 and 02.)				03	4
	Nonsubscription Single Performances (total ticket sale receipts from					
	all other single performances utilizing any or all of this organization's artistic personnel, for which this organization sold tickets. Include local					
	run-out performances. Exclude contracted or sponsored performances.)				04	\$
	Nongovernment Contract Fees (performances held or services provided					
	as a result of contractual arrangements with sources other than the government. Exclude grants or contributions for general operating					
	purposes, reported in Item 2 below. Include all home-stage and local				0.5	¢.
	run-out performances given under contract.)	•		•	כני	\$
	Sponsored Performances (performances in which this organization					
	sponsored another outside organization or group of artists who performed)	•		•	06	\$
	Income from Donation Requested Performances				07	\$
)	Total Income From Performances In Home Metropolitan Area					
	(Add lines 03, 04, 05, 96, and 07.)	• .		•	08	×:
	ome From Performances Outside Home Metropolitan Area					
(tou	uring income from ticket sales and contract fees)					
	Subscription Sales	•	•	•	09	\$
	Single Ticket Sales				10	\$
	Nongovernment Contract Fees for Your Performances				11	\$
		•	•	•		<del></del>
	All Other Performance Income from Touring		•	•	12	\$
	Total income From Performances Outside the Home Metropolytan Area					
	(Add lines 09, 10, 11, and 12.)		•		13	4
Tot	al Performance income (Add Knes 08 and 13.).			• .	14	s



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	Royalty and Media Income (film, radio, television, subsidiary rights, publications, record sales, etc.)	15	\$
	Tuition, Training, Workshop, Education Income		
	School Operated by This Organization (tuition and fees)	16	\$
	Other Educational Activities (workshops, etc.)	17	\$
	Membership Income (Exclude season tickets and contributions.)	18	\$
	Program, Playbills (Include advertisement income.)	19	\$
	Income from Rental or Sublease of Space (owned, operated, or controlled by this organization).	20	\$
	income from Food, Parking, Concession Stands	21	\$
	Other Program and Auxiliary Income (Please specify:)	22	\$
	Total Program and Auxiliary Income (Add lines 15, 16, 17, 18, 19, 20, 21, and 22.)	23	
inv	estment Income		
	Dividends and Interest 'from investments held in the unrestricted fund, plus unrestricted dividends and interest held in endowment or other restricted funds)	24	\$
	Net Realized Gains/(Losses) (on the sale of securities held in the unrestricted fund)	2 <b>5</b>	\$
•	Proceeds from the Sale of Assets which are not Capitalized (Include sales from any collection.)	26	\$
	Total Investment Income (Add lines 24, 25, and 26.)	27	šl
TOTAL	Total Investment income (Add lines 24, 25, and 26.)	27 2 <b>8</b>	
SUPPOI Pri rec	EARNED INCOME (Add lines 14, 23, and 27.)		
SUPPOI Pri rec	EARNED INCOME (Add lines 14, 23, and 27.)		
SUPPOI Pri rec	EARNED INCOME (Add lines 14, 23, and 27.).  RT INCOME FROM NONGOVERNMENT SOURCES  Evate Grants and Contributions (grants, contributions, and other support  Evelved for use by the organization in current operations. Exclude contributions  In-kind services, facilities, space and materials. See Section IV.)  Individual Contributions (total income received from individual contributions  Including that resulting from annual fund raising or membership drives.	28	
SUPPOI Pri rec	EARNED INCOME (Add lines 14, 23, and 27.).  RT INCOME FROM NONGOVERNMENT SOURCES  Ivate Grants and Contributions (grants, contributions, and other support reived for use by the organization in current operations. Exclude contributions in-kind services, facilities, space and materials. See Section IV.)  Individual Contributions (total income received from individual contributions including that resulting from annual fund raising or membership drives. Exclude annual membership fees.)  Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations. Exclude	28	\$
SUPPOI Pri rec	EARNED INCOME (Add lines 14, 23, and 27.)  RT INCOME FROM NONGOVERNMENT SOURCES  Ivate Grants and Contributions (grants, contributions, and other support served for use by the organization in current operations. Exclude contributions in-kind services, facilities, space and materials. See Section IV.)  Individual Contributions (total income received from individual contributions including that resulting from annual fund raising or membership drives.  Exclude annual membership fees.)  Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations. Exclude annual membership fees.)	29	\$\$\$\$
SUPPOI Pri rec	EARNED INCOME (Add lines 14, 23, and 27.)  RT INCOME FROM NONGOVERNMENT SOURCES  Ivate Grants and Contributions (grants, contributions, and other support served for use by the organization in current operations. Exclude contributions in-kind services, facilities, space and materials. See Section IV.)  Individual Contributions (total income received from individual contributions including that resulting from annual fund raising or membership drives.  Exclude annual membership fees.)  Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations. Exclude annual membership fees.)  Private Foundation Grants  Support from United Arts Funds (100) income from Combined or United Arts	28 29 30 31	\$\$\$
SUPPOI Pri rec	EARNED INCOME (Add lines 14, 23, and 27.)  RT INCOME FROM NONGOVERNMENT SOURCES  Invate Grants and Contributions (grants, contributions, and other support served for use by the organization in current operations. Exclude contributions in-kind services, facilities, space and materials. See Section IV.)  Individual Contributions (total income received from individual contributions including that resulting from annual fund raising or membership drives.  Exclude annual membership fees.)  Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations. Exclude annual membership fees.)  Private Foundation Grants  Support from United Arts Funds (Total income from Combined or United Arts Funds campaigns)  Support from Fund Raising Events and/or Guilds (total income from benefits, balls, and other special fund raising events. Exclude income raised specifically for endowment.)  Other Private Grants and Contributions.	28 29 30 31 32 33 34	\$\$ \$\$ \$\$ \$\$
SUPPOI Pri rec of	EARNED INCOME (Add lines 14, 23, and 27.).  RT INCOME FROM NONGOVERNMENT SOURCES  Ivate Grants and Contributions (grants, contributions, and other support served for use by the organization in current operations. Exclude Contributions in-kind services, facilities, space and materials. See Section (V.)  Individual Contributions (total income received from individual contributions including that resulting from annual fund raising or membership drives.  Exclude annual membership fees.)  Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations. Exclude annual membership fees.)  Private Foundation Grants  Support from United Arts Funds (total income from Combined or United Arts Funds campaigns)  Support from Fund Raising Events and/or Guilds (total income from benefits, balls, and other special fund raising events. Exclude income raised specifically for endowment.)  Other Private Grants and Contributions (Add lines 29, 30, 31, 32, 33, and 34.)	28 29 30 31 32	\$\$ \$\$ \$\$ \$\$
SUPPOI Pri rec of	EARNED INCOME (Add lines 14, 23, and 27.)  RT INCOME FROM NONGOVERNMENT SOURCES  Invate Grants and Contributions (grants, contributions, and other support served for use by the organization in current operations. Exclude contributions in-kind services, facilities, space and materials. See Section IV.)  Individual Contributions (total income received from individual contributions including that resulting from annual fund raising or membership drives.  Exclude annual membership fees.)  Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations. Exclude annual membership fees.)  Private Foundation Grants  Support from United Arts Funds (Total income from Combined or United Arts Funds campaigns)  Support from Fund Raising Events and/or Guilds (total income from benefits, balls, and other special fund raising events. Exclude income raised specifically for endowment.)  Other Private Grants and Contributions.	28 29 30 31 32 33 34	\$\$ \$\$ \$\$ \$\$



Fiscal Y	ear Ending	19
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	National Endowment for the A	rts .												38	\$
	CETA (all funds received)														
	Other Federal Sources (IMS, N	SF, NEH	i, etc.	)									•	40	\$
	State Sources (Include State A	ts Ager	ncies.)											41	\$
	Local Sources (total income re local government agencies, incouncils and school boards)  Regional Government Sources	luding f	unds f	rom	city	or o	ount	y ar	ts ·						
	Other Government Sources suc														
										<u>-</u>				44	\$
TO	TAL SUPPORT INCOME FROM (Add lines 38, 39, 40, 41, 42, 43	GOVER												45	şi



Fiscal Year Ending 19	Fiscal <sup>*</sup>	Year	Ending	19	
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#### **EXPENSES**

Please respond to the items in this section with reference to the fiscal year indicated in Item 5, page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page. Record in-kind services of employees and volunteers and donated facilities, space, and materials in Section IV.

	X PENSES
your pa	Expenses (total payments for all full time and part time employees on II for each of the categories listed below. If an employee splits his time wo or more categories, place him in the category in which he spends reproportion of time.)
inc foth The to or i	i and Salaries (generally defined as gross earnings paid an employee ing payment for annual and sick leave, overtime, bonuses and remuneration of a payment nature received by the employee. ages and salaries represent the amount earned and reported. Internal Revenue Service on a W-2 statement. Payments for professional e-professional services obtained under contract, or fees paid ee-for-service basis are included on lines 59-61, 72, 76, 81, and 85.
	erforming Artists (singers, dancers, actors, musicians, etc.)
	ther Artistic Personnel (conductors, directors, choreographers, etc.)
	roduction Personnel (set Jesigners, lighting crew, etc.)
	dministrative, Supervisory, Management Staff (Executive Director, usiness Officer and Staff, other department heads, etc. Exclude ecretarial and clerical staff.)
<b>F</b>	und Raising Staff (Exclude secretarial and clerical staff.)
	aintenance and Custodial Staff (Exclude contracted services hich are to be reported on line 76.)
	upport Personnel (secretarial, clerical, ushers, front-of-house staff)
	uxiliary Operations Personnel (employees who work in food service, ft shop, parking, etc. Exclude contracted services which are to be ported on line 35.)
	ther Staff (Include all other employees not accounted for in the executing categories. Exclude contracted services. ease specify types of staff.)

as Wages and Salaries abové.) . .

TOTAL PERSONNEL EXPENSES (Add lines 58 and 62.) .

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		Fiscal	Year Ending 19
DIRECT PRODUCTION EXPENSES (Exclude wages and salaries and costs associated with owning and/or operating the facility.)			
Scripts, Scores, Tapes (rental or purchase)		. 6	\$4 \$
Royalties, Fees, Licenses, and Commissions Paid to Composers/Arrangers, Playrights, etc.		. 6	5 \$
Costumes, Props, Scenery, Technical Supplies, and Equipment, etc. (Include depreciation.)		. 6	o6 \$
Program, Playbill, Ticket Printing		. 6	57 \$
Promotion/ Advertising/ Publicity (Exclude fund raising activity costs.)		. 6	 .8 \$
Travel Associated with Performances (transportation, lodging, per diem, etc.)		. 6	.9 \$
Other Production/Performance Expenses (Please specify types of expenses.)			
		. 7	'o \$
TOTAL DIRECT/PRODUCTION EXPENSES (Add lines 64, 65, 66, 67, 68, 69, and 70.).		. 7	1 5
$f^{\prime}$			•
EXPENSING EXPENSES (Include in-house and contractiful expenses.  Exclude wages and salaries.)		. 7	'2 \$
FACILITY EXPENSES (rented or owned - total payments for last fiscal year)		,	
Rent/Facility Lease		. 7	'3 \$
Mortgage (Include interest, real estate taxes, and mortgage insurance.  Exclude principal on mortgage.)		. 7	4 \$
Utilities (Include telephone.)		. 7	75 \$ <u> </u>
Maintenance and Custodial (Include fees for contracted maintenance/custodial services, supplies, and equipment. Exclude wages and salaries paid to employees.)		. 7	76 \$
Depreciation on Facility or Leasehold Improvements		. 7	7 \$
Other Facility Expenses	. 4	. , ,	'8 \$
TOTAL FACILITY EXPENSES (Add lines 73, 74, 75, 76, 77, and 73.)		. 7	'9 S
· · · · · · · · · · · · · · · · · · ·			
MANAGEMENT AND GENERAL EXPENSES  Office Supplies and Equipment (Include rental costs and depreciation.)		. 9	so \$
Professional Fees (legal, audit, ticket agency commissions, etc.)			· · · · · · · · · · · · · · · · · · ·
•		• 3	,ı
Interest Expenses on Loans other than Mortgage (total interest or carrying charges associated with loans obtained for current operating purposes.  Exclude mortgage interest payments.)	, .	. 8	32 \$
Other Management and General Expenses (Please specify major types of expenses.)			
		•	
			13 S
TOTAL MANAGEMENT AND GENERAL EXPENSES (Add lines 80, 81, 82, and 83.)	• •		



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OTHER AUXILIARY EXPENSES (cost of sales, expense of auxiliary activities such as food service, gift shop, parking, etc. Include contracted services and any income tax resulting from these activities. Exclude personnel expenses.) . .

TOTAL OPERATING EXPENSES (Add lines 63, 71, 72, 79, 84, and 85.) .

iscal	Year	Ending	19	
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### OPERATING FUND AND BALANCE SHEET DATA

10.)	TOTAL INCOME - TOTAL EXPENSES (Current Year Operating Surplus/(Deficit)) Subtract line 86 from line 46.7				\$7	\$
(1)	ACCUMULATED SURPLUS/(DEFICIT) BEGINNING OF YEAR operating fund balance beginning of year)		•		88	\$
(12.)	TRANSFERS IN (funds transferred from your endowment and/or other restricted funds into current operating fund)	•			89	\$
13.	TRANSFERS OUT (funds transferred out of current operating fund to other funds)				90	\$
(14.)	ACCUMULATED SURPLUS/(DEFICIT) END OF YEAR (current unrestricted/operatin fund balance end of year. Add lines 87, 88, and 89. Subtract line 90.)	g .			91	ş
( <del>5</del> .	BALANCE SHEET DATA (for the fiscal year specified in Section 1, Item 5.					
	Total current assets of all funds	•		•	92	\$
	Total assets of all funds (current assets plus fixed assets)	·			93	\$
	Total asséts in endowment funds				94	\$
	Current liabilities of all funds				95	\$
	Total Habilities of all funds				96	\$
	Amount of increase/(decrease) in endowment funds during the year		•		97 ⁴	/s
	Total mortgage payment for the year				48	\$

Time required to complete Section II:

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Grecal	V-2-	Ending	10	
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#### SECTION III

#### OPERATIONAL INFORMATION

1.	What was the total number of productions mounted by your organization during the fiscal year reported? (Show the total number of different concerts, bills, programs, or productions presented where admission was charged by the organization. For orchestra, show number of different programs performed, counting a pair of concerts as one bill or program. For opera and theatre, show number of productions mounted, counting a pair of one-acts as one bill or program. For dance, show the number of different works performed during the year from the repertoire. Exclude sponsored performances unless part of a subscription series.)	! !.
	/	Productions
2.	What was the total number of different subscription series offered during that year? (Subscription series are sets of performances and/or productions for which subscription tickets were available.)	
	<b>W</b>	Series
(3.)	What was the total number of radio/television broadcasts in which your organization	V
	participated during that year?	1 • i 1
	w ·	Broadcasts
4.)	What was the total number of recording sessions in which your organization participated	
_	during that year?	Sessions
	What was the total number of weeks of production during that year in which your organization provided employment to the majority of its artistic personnel? (Include main season, pre- and post-season performance weeks, touring and school performances, pre-season rehearsal periods and paid vacation periods.)	Weeks
(6.)	In the auditorium in which your most important subscription series took place, if applicable, what was the total number of permanent seats?	
	a applicable, and the total number of permanent seats:	Seats
7.)	Please complete the following chart on numbers of performances, attendance and ticket price ranges for the fiscal year reported. Exclude any performances outside the home metropolitan area which are to be reported in Item 8 below. The following instructions clarify the meanings of the terms used in the chart and explain what is to be included.	
	PERFORMANCES	`
	<ul> <li>SUBSCRIPTION SERIES (total number of individual performances for all subscription series combin utilizing any or all of your organization's artistic personnel, for which this organization sold tickets Exclude contracted, sponsored performances and free/donation-requested performances.)</li> </ul>	
	o NON-SUBSCRIPTION SINGLE PERFORMANCES (total number of all other single performances utilizing any or all of this organization's artistic personnel, for which this organization sold tickers.	

- Exclude contracted, sponsored performances and free/donation-requested performances.)
- CONTRACTED PERFORMANCES (total number of performances utilizing any or all of this organization's artistic personnel which were presented under contract with either non-government or government organizations. Exclude sponsored and donated-requested/free performances.)
- SPONSORED PERFORMANCES (total number of performances utilizing outside guest artists, groups, or other attractions, which were sponsored by this organization. Exclude donation-requested or free
- o FREE OR DONATION REQUESTED PERFORMANCES (total number of performances for which no admission was charged, or for which a suggested donation price was requested but not required) >

#### ATTENDANCE

(include the total number of tickets sold for all performances. For donation-requested and free performances, give your best estimate of the total attendance.)

#### PER PERFORMANCE TICKET PRICE RANGES

(Ticket price range requires a general statement of prices from lowest to highest. Show face value of ticket excluding admissions taxes, if any. If prices vary by the series or by day of week, show low on lowest priced performance and high on highest. Exclude sponsored performances or special performance situations such as galas, benefits, etc. Do not show specially discounted tickets (e.g., student tickets) as the low ticket price. For subscription series, show the price range per performance of an individual subscription ticket from low to high. If certain performances or series have no subscriber discount, show the highest price as high.)



Fiscal Year Ending 19	
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#### PERFORMANCES IN THE HOME METROPOLITAN AREA

Type of Performance	Total Number of Performances	Number of Tickets Sold (Attendance)	Price of Admiss Performance	
Subscription Series		-	\$	(Highest)
,			\$	(Lowest)
Single Nonsubscription		4	<u> </u>	(Highest)
Single Honsasseription		,	\$	(Lowest)
Contracted	- · ·	,	111111	11/1
Sponsored	•		, \$	(Highest)*
			\$	(Lowest)
Donation Dequested	<u> </u>		\$	(Highest)
		<u>p</u>	\$	(Lowest)
Free				,

Please complete the following chart on numbers of performances outside the home metropolitan area (on tour), attendance and ticket price ranges for the fiscal year reported. Refer to the instructions included above in Item 7 for clarification of terms used in the chart. Where exact figures are not available, give your best estimate.

# PERFORMANCES OUTSIDE THE HOME METROPOLITAN AREA (ON TOUR)

	Type of Performance	Total Number of Performances	Number of Tickets Sold (Attendance)		of Admission Per mance/Per Ticket
	Subscription Series			\$	(Highest)
L				\$	(Lowest)
	Single Aloneubecountrion			\$	(Highest)
	Single Nonsubscription			\$	(Lowest)
1	NII (2+h an		,	\$	(Highest)
L	All Other			\$ <i>'</i>	(Lowest)

_		•
(9.)	Which of the following types of discounted tickets were available to your performances? (	Check all that apply.
	Senior Citizen	,
ł	Student	/
,	Children	
	Military	
_	Other (Please specify.)	<u>,                                      </u>
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Fiscal	Vear	Ending	19	
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(10.) Please complete the following chart on attendance and tuition fees to any educational activities which were offered by your organization during that tiscal year. If exact figures are not available, give your best estimate. Show the high/low range of tuition fees.

Type of Program	Number of Courses/Programs	Number of Enrollees (Attendees)	Price of Admission/ Tuition Fees
Formal courses offered (by organizations that operate		•	\$ (Highest)
schools)			\$ (Lowest)
Workshops, lectures, other informal educational			\$ (Highest)
programs	45		\$ (Lowest)

Please complete the following wart on memberships for the fiscal year reported with any information applicable to your organization. For the Patron, Sponsor, or Corporate membership categories, specify the total rate and the portion of that rate which was tax deductible.

Type of Membership	Number of Memberships	Membership Rate (Total)	Tax Deductible Portion
Patron		\$	\$
Sponsor	1	\$	\$
Corporate		\$	\$
Family		\$ .	
Individual		\$	
Student		\$	
Senior Citizen		\$	
Other (e.g., Military, Life. Please specify types:)	<u></u>	\$ \$ \$	

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Fiscal Year Ending 19	

Please complete the following chart on total number of paid staff and hours for the fiscal year reported in Section I, Item 5. Include all full time and part time staff for each staff category.

NOTE: For those persons who split their time between two or more categories, please assign them to the category in which they were placed in Section II, Item 4, Personnel Expenses.

Staff Category	Numb Paud S		Number of Paid Hours			
	Full Time	Part Time	Full Time .	Part Time		
Artistic/Production - Performing Artists						
- Other Artistic Personnel		+				
- Production Personnel						
Administrative		_				
Fund Raising						
Support/Clerical						
Maintenance/Custodial						
Auxiliary						
All Other				•		

lines 59, 60, and																					
Performing Ar	tists	•	٠	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Day
Other Artists										•			•	•							Day

Time required to	
complete Section III:	



### SECTION IV

(OPTIONAL)

# CONTRIBUTION/VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

This section is optional. If you are unable or choose not to complete this section after reviewing it, please skip to SECTION V, SURVEY CONTACT, on the last page of the questionnaire.

In-kind and donated services and items constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these kems from financial and operational statements under-values the total affort required to provide artistic services and products to the public. This section represents an effort to account for and value such services and contributions. Some organizations include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet <u>ALL</u> of the following conditions:

- o They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- o There is clearly an objective basis on which to value them.
- 5 The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

. Please complete the following that on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution (services, space, materials) according to the appropriate function category (programs, fund raising, management and general).

Category	All Program Activities	Fund Raising	Management and General	Total
Services of Volunteers	\$	\$	\$	\$
In-kind Services of Employees	\$	\$	\$	\$
Donated Facilities and Space	. 5	\$	\$ -	\$
Donated Materials *	5	5 /	\$	\$ ·

Please complete the following chart on total number of volunteer staff and hours contributed by both employees and volunteers during the fiscal year reported. Include all full time and part time staff for each staff category.

NOTE: For those persons who split their time between two or more categories, please assign them to the category in which they were placed in Section II, Item 4, Personnel Expenses. Refer to that section for types of staff to be included in each category.

St <b>af</b> f		ber of eer Staff	Contribu	of Hours uted by iteers	Number of Unpaid Hours Contributed By Employees		
Category	Full Time	Part Time .	Full Time	Part Time	Full Time	Part Time	
Artistic/Production - Performing Artists							
- Other Artistic Personnel	i			<i>i</i>			
- Production Personnei				1			
Administrative							
Fund Raising							
Support/Clerical							
Maintenance/Custodial							
Auxiliary							
Other		-					



ems Land 2 a	bove?,.				Ra
any of the in	formation in Items*1 and	2 above reflected in y	our (audited) fina	ancial statement for the fiscal	year reported?
	Yes	☐ No			
	Please specify which of the information is included in the statement	)			•
-					
-				₹	
				Time required to complete Section IV:	<del></del>
		1		7	
		SE	CTION V		
		SURVE	Y CONTACT		s.
Title/Positio	in, Telephone Number of	person responsible for	the completion o	of this questionnaire:	
Name:		·		•	
Title/Posi	tion:			•	
Telephone	Number:	/ (Number)			

Fiscal Year Ending 19\_\_\_\_

Economic Data Series Informatics Inc. 6011 Executive Boulevard Rockville, Maryland 20852

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

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Full Text Provided by ERIC

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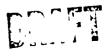




A Federal agency advised by the National Council on the Arts

ECONOMIC DATA SERIES QUESTIONNAIRE

PUBLICATION ORGANIZATIONS: LITERARY MAGAZINES AND SMALL PRESSES





# ECONOMIC DATA SERIES QUESTIONNAIRE

OMB# Approval	Expires:	(Date)	

#### **PUBLIGATION ORGANIZATIONS**

STATEMENT OF CONFIDENTIALITY: All information which would permit identification of any individual or establishment will be held in strict confidence, will be used only for the purposes of this survey and will not be disclosed or released to other persons or used for any other purpose.

#### GENERAL INSTRUCTIONS:

This questionnaire is organized into sections of related information: general, financial, operational, in-kind contributions and contact information. In the first section, GENERAL INFORMATION, you are asked to provide descriptive information about your organization, including the ending date of your last audited fiscal year. If your last fiscal year was not audited fill in the last day of your last fiscal year. Please provide all information for the remainder of the questionnaire on the basis of that fiscal year. In addition, you are asked to submit a copy of your financial statement for that same fiscal year, if one exists.

Information on income and expenses—is requested in the second section FINANCIAL INFORMATION. When completing this section, please round off all figures to the nearest dollar. The valuation of in-kind services, facilities, space, and materials should not be included here, but should be accounted for in Section IV, if you are able to do so. If your organization follows fund—accounting, include all non-restricted funds that are used for current operations in both the income and expense sections. DO NOT include donor-designated endowment funds. Complete information is desired from each organization; however, some organizations may not be able to provide the level of detail requested. Please complete as many items as you reasonably can. The information is organized into related groupings of items, and subtotals are provided so that it will be easier for you to generate totals. If you do not have exact figures for certain line items, please give your best estimate. If a line item does not apply to your organization, simply leave it blank.

In the third section, OPERATIONAL INFORMATION, you are asked to provide output information which relates back to parallel items under income and expenses. Again, complete those items which are applicable to your organization for the fiscal year reported to the best of your ability, and give your best estimates when exact figures are not available.

Section IV deals with the CONTRIBUTION OF IN-KIND SERVICES, etc. which some organizations are beginning to value for their own accounting purposes. Please read this section, which is not required, and determine to what extent you can complete it. Any information you provide here will be appreciated.

In Section V, SURVEY CONTACT, please identify the person(s) responsible for the completion of the questionnaire to from we may direct any questions about the information provided.

Additionally, please examine the mailing label below, and write any corrections directly on the label. Should you have any questions or require assistance in filling out this questionnaire, please call COLLECT at and an accountant will be available to help you. When completed, please return this questionnaire in the postage-paid envelope provided to:

Economic Data Series Informatics Inc. 6011 Executive Boulevard Rockville, MD 20852

MAILING LABEL

ERIC

Form #

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### PUBLICATION ORGANIZATIONS: LITERARY MAGAZINES AND SMALL PRESSES

### SECTION I

-	GENERAL INFOR	MATION .	
In the space provided belo information which you fee press, etc.).	w, please describe your organization in terms helps to best portray your organization (e.g.	of its artistic/cultural output or p , publishing house, distribution/pr	production. Include any omotion center, smail
		<b>*</b> <	
	ſ		الور
) is vour organization, as ad	dressed on the mailing label, a part of a coile  No (Skip to Item 4.)	ge or university?	
Yes			
Yes	No (Skip to Item 4.)		

What is the ending date of your last audited fiscal year? (If not audited, give the ending date of your last fiscal year.)

What is the ending date of your last audited fiscal year? (If not audited, give the ending date of your last fiscal year.)

Month Day Year

1

NOTE: PLEASE REPORT ALL INFORMATION FOR THE REMAINDER OF THIS QUESTIONNAIRE ON THE BASIS OF THE FISCAL YEAR INDICATED IN ITEM 5.

Time required to complete Section I:



Fiscal	Year	Ending	19
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#### SECTION II

### FINANCIAL INFORMATION

In this section, we are seeking information on your income sources and expenses. Include all that are used for current operations in both the Income and Expense Sections. DO NOT include donor-designated endowment funds. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in Item 5, Page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page.

NOTE: Valuation of the contribution of in-kind/volunteer services, facilities, space, and materials is dealt with in Section IV at the end of this questionnaire. DO NOT include any such valuation data in the financial information which follows.

#### INCOME

Publication Activity Income (total receipts excluding any retail sales to								
and customer discounts, from book/magazine sales and fees)	<u>xes</u>		•					
Book Sales							01	\$
Magazines/Periodicals: Subscriptions							02	\$
Magazines/Periodicals: Single Copy Sales							03	\$
Other Publication Sales							04	\$
Contract Fee Income (i.e., fees for commissioned works)			•	. •			05	\$
Royalty, Copyright, Sale of Rights Income					•		06	\$
Total Publication Activity Income (Add lines 01, 02, 03, 04, 05, and 06.)	•	•					07	*
sponsored by this organization and those sponsored by other organizations.)			•				ე8	\$
		•	•	•	•	•	ე8	\$
Membership Income (excluding the portion for membership publications and contributions)							09	\$
•								
Advertising Income (total receipts from sale of advertising space, e	tC./	•	•				10	\$
Advertising Income (total receipts from sale of advertising space, e Auxiliary Income: Concessions, parking, T-shirts, etc. (Include all excluding any taxes. Please specify.)			•	٠		٠	10	\$
Auxiliary Income: Concessions, parking, T-shirts, etc. (Include all			•	٠		٠	0 1	\$
Auxiliary Income: Concessions, parking, T-shirts, etc. (Include all				٠			11	\$ \$
Auxiliary Income: Concessions, parking, T-shirts, etc. (Include all								· <del></del>
Auxiliary Income: Concessions, parking, T-shirts, etc. (Include all excluding any taxes. Please specify.)  Total Secondary Source Income (Add lines 08, 09, 10, and 11.)  nivestment Income (Income from investments and savings accounts. Includes of the income savings accounts. Includes the investments not held as endowment; and proceeds from the sale of the investments not held as endowment; and proceeds from the sale of	receip - - -						11	· <del></del>
Auxiliary Income: Concessions, parking, T-shirts, etc. (Include all excluding any taxes. Please specify.)  Total Secondary Source Income (Add lines 08, 09, 10, and 11.)  Investment Income (Income from investments and savings accounts. Include all uprestricted dividends, interest; realized gain/(loss) on sale of any	receip - - -						11	\$





			1			
Private Grants and Contributions (Grants, contributions and other support received for use by the organization in current operations.  Exclude Contributions of in-kind services, facilities, space and materials.  See Section IV.)			٢	•		
Individual Contributions (total income received from individual contributions, including that resulting from annual fund raising or membership drives. Exclude annual membership fees.)					15	>
Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations partnerships, proprietorships, business associations, or company foundations.	s itions.					
Exclude annual membership fees.)	•	•	• •		16	` <u> </u>
Support from United Arts Funds (total income from Combined	•				• *	<b>-</b>
or United Arts Funds compaigns.)					18	>
Support from Fund Raising Events/Guilds (total income from benefits, balls, and other special fund raising events. Exclude						
income raised specifically for endowment.)		-	•		19	>
Other Private Grants and Contributions .					20	` <del></del>
Total Private grants and contributions (Add lines 15, 16, 17, 18, 19, and  Parent Organization Appropriation or Allotment (Cash payment	4 20.7	-		•	٠.	·
rom private source such as a university. Exclude any space, services or materials provided free by the parent organization. See Section IV.)					22	\$
TOTAL SUPPORT INCOME FROM NONGOVERNMENT SOURCES (Add lines 21 and 22.)		•			23	×
SUPPORT INCOME FROM NONGOVERNMENT SOURCES (Add lines 21 and 22.)	· ♥ ,	•	٠		23	
SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include	· ♥ ,				23	>
SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)	· ♥ ,				23 24 25	>
SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)  National Endowment for the Arts	· ♥ ,				23 24 25 26	> > >
SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)  National Endowment for the Arts	· ♥ ,				23 24 25 26 27	> > \$ >
SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)  National Endowment for the Arts  CETA (all funds received).  Other Federal Sources (IMS, NSF, NEH, etc.)	· ,				24 25 26 27	\$\$ \$\$
SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)  National Endowment for the Arts  CETA (all funds received).  Other Federal Sources (IMS, NSF, NEH, etc.)  State Sources (Include State Arts Agencies.).  Local Sources (total income received from municipal, county, and other local government agencies, including funds from	· ,				29 25 26 27	\$\$ \$\$ \$\$ \$\$
SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)  National Endowment for the Arts  CETA (all funds received).  Other Federal Sources (IMS, NSF, NEH, etc.)  State Sources (Include State Arts Agencies.).  Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards.).	· ,				29 25 26 27	
SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)  National Endowment for the Arts  CETA (all funds received).  Other Federal Sources (IMS, NSF, NEH, etc.)  State Sources (Include State Arts Agencies.).  Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards.).  Regional Government Sources.  Other Government Sources.	· , ,				24 25 26 27 28 29	
SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)  National Endowment for the Arts  CETA (all funds received).  Other Federal Sources (IMS, NSF, NEH, etc.)  State Sources (Include State Arts Agencies.).  Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards.)  Regional Government Sources.  Other Government Sources chas foreign governments (Please specify.)					24 25 26 27 28 29	\$



23,

Fiscal	Year	Ending	19-	

#### **EXPENSES**

Please respond to the items in this section with reference to the fiscal year indicated in Item 5, page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page. Record in-kind services of employees and volunteers and donated facilities, space, and materials in Section IV.

(4.) <u>I</u>	PERSONNEL EXPENSES	•	
	Employee Expenses (total payments for all full your payroll for each of the categories listed be between two or more categories, place him in the greater proportion of time.)	low. If an employee splits his t	
	Wages and Salaries (generally defined as gruncluding payment for annual and sick leave other remuneration of a payment nature retained the location of the loc	e, overtime, bonuses and ceived by the employee. Introduction of the control of t	•100

or non-professional services obtained under contract, or fees paid

appropriate. Fringe benefits are defined and included on Line 47.)

on a fee-for-service basis are included on Lines 43, 47, 53, 57, 63, and 67 as

				,		
Professional Staff (editors, writers, illustrators, petc., excluding secretarial and clerical staff.)	ohoto <b>graphe</b> rs,			•	. 33	\$
Other Production Staff (printers, press operators, etc. Exclude secretarial and clerical staff.)					, 34	\$
Administrative, Supervisory, Management Staff (e.g., Executive Director, Business Officer and Staff, other						
department heads, etc. Exclude secretarial and cleric	ai staii.)	• •	•	•	. ))	\$
Fund Raising Staff (Exclude secretarial and clerical st	<u>aff</u> .)	•	•	٠	. 36	\$
Support Personnei (secretarial and clerical staff)			٠		. 37	\$
Maintenance and Custodial Staff (Exclude contracted) which are to be reported on line 57.)	services				38	\$
Other Staff (Include all other employees not accounted the preceding categories. Exclude contracted services specify types of staff.)			•		<b>*</b> '	
	_ 				. 39	\$
Total Wages and Salaries (Add lines 33, 343 35, 36, 37	, 38, and 39.)				. 40	s
Payroll Taxes and Fringe Benefits (Include employer's shar retirement fund contributions, health insurance, workmen's insurance, unemployment insurance, and any other benefits payments for vacation, maternity and sick pay, terminal paemployee's share of FICA and retirement fund. These should as Wages and Salaries above.)	Exclude syments,			•	. 41	\$ <u>.</u>
Total Employee Expenses (Add lines 40 and 41.)			<b>*</b> 1.		. 42	Ş
Fee-for-Service Personnel Expenses (total payments for profesional guest, artistic personnel hired on a single publication/issue basis					. 43	\$
TOTAL PERSONNEL EXPENSES (Add lines #2 and #3.) ,					. 44	s
DIRECT PRODUCTION EXPENSES (Exclude wages and salaries and associated with owning and/or operating the facility.)	costs					
Supplies (e.g., paper, inks, mailing materials, plates, film, developed. Exclude office supplies.)	opers,				. 45	\$
Equipment and parts (Include depreciation. Exclude office equi	pment.)	•			. 46	5
Contract Fees (for production work done for you by those outsic your own organization. Exclude fee-for-service personnel expenses that above.)					. 47	
			•	•	,	·



	•							
	oyalty, Copyright, Sale of Rights Expenses (payable to authors, editors, other organizations)		٠.				48	\$ ,
м.	arketing, Sales Promotion Expenses (e.g., advertising costs, fees to		1				49	
	ivertising agents or agencies, free/promotional copies of publications, etc.)	•	•	•	•	•	47	3——
	nipping/Postage/Warehousing Expenses (all such costs incurred by illing publications on the open market)		٠.				50	\$
٥١	ther Production Expenses (Please specify major types of expenses.)					_		
•							51	\$
	DIRECT PRODUCTION EXPENSES  nes, 45, 46, 47, 48, 49, 50, and 51.)				• ,		52	\$
•	1			1	1,	•		
FUND and sal	RAISING EXPENSES (Include in-house and contractual expenses. Exclude aries.)	wages					53	\$;
A	TWO EX DENISES (second or owned, hotel assembles for loss fixed was)							
	ITY EXPENSES (rented or owned - total payments for last fiscal year) ent/Figures						54	<b>/</b> ,
-							•	·
	ortgage (Include interest, real estate taxes, and mortgage insurance. iclude principal on mortgage.)						5 <b>5</b>	\$
Ut	tilities (include telephone.)	<b>′</b> .	.6				56	\$
cu	aintenance and Custodial (include fees for contracted maintenance/ istodial services, supplies and equipment. Exclude wages and salaries and to employees.)					•	57	\$
De	epreciation on Facility or Leasehold Improvements			•			58	\$
٥t	ther Facility Expenses						59	\$
Iotal	FACILITY EXPENSES (Add lines 54, 55, 56, 57, 58, and 59.)						60	\$
MANA	GEMENT AND GENERAL EXPENSES							,
Tr	avei ,						61	\$
٥f	fice Supplies and Equipment (Include rental costs and depreciation.) .						63	<b>. \$</b>
35	ofessional Fees: Legal, Audit (non-artistic/production, non-administrative)						63	\$
.cn	terest Expenses on Loans other than Mortgage (total interest or carrying arges associated with loans obtained for current operating purposes.							
<u>Ex</u>	ccludemortgage interest payments.)		٠	٠	•	•	64	\$
	her Management and General Expenses (Please specify major types of expenses)	nses.)						
<u>`</u>	<u>·</u>							6
-	···	•	•	•	•	•	65	(>
TOTAL	MANAGEMENT AND GENERAL EXPENSES (Add lines 61, 62, 63, 64, and	65.)	•	•		•	6 <b>6</b>	٩
ctiviti	t AUXILIARY EXPENSES (costs associated with nonproduction income les on line 11, Auxiliary Income. Include contracted services and any incomiulting from these activities. Exclude personnel expenses.)	e .					67	\$
		•	•	•	•	•		
TOTAL	OPER ATING EXPENSES (Add lines 44, 52, 53, 60, 66, and 67.)	•	•	•	•	•	68	\$I

Fiscal Year Ending 19\_

ERIC

Fiscal	Year	Ending	19	
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## OPERATING FUND AND BALANCE SHEET DATA

(10.)	TOTAL INCOME - TOTAL EXPENSES (Current Year Operating Surplus/(Deficit): Subtract line 68 from line 32.)
(1.)	ACCUMULATED SURPLUS/(DEFICIT) BEGINNING OF YEAR (current unrestricted/operating fund balance beginning of year)
12.	TRANSFERS IN (funds transferred from your endowment and/or other restricted funds into current operating fund)
13.	TRANSFERS OUT to other funds)
(14.)	ACCUMULATED SURPLUS/(DEFICIT) END OF YEAR (current unrestricted/operating fund balance end of year. Add lines 69, 70, and 71. Subtract line 72.)
(15.)	BALANCE SHEET DATA (for the fiscal year specified in Section I, Item 5.
	Total current assets of all funds ,
	Total assets of all funds (current assets plus fixed assets)
	Total assets in endowment funds
	Current liabilities of all funds
	Total liabilities of all funds
	Amount of increase/(decrease) in endowment funds@uring the year
	Total mortgage payment for the year (if facility is owned) 80 \$^

Time required to complete Section II:

ERIC

#### SECTION III

#### OPERATIONAL INFORMATION

1	What was the value of your inventory? (Estimate if necessary.)		٠,٧ .	\$_ <del>-</del>
2.	What was the value of the copyrights owned by your organization? (Estimate if pecessary.)	٠,,.		\$
3.	What was the value of the Physical Plant? (land, buildings, equipment, less depréciation).			\$
4.	What was your organization's maximum possibly daily output (in pages)?			Pages

Please complete the following chart on book titles published, copies printed/sold/distributed free, and price rates (High/Low ranges). For prices, give the specific dollar and cent figure. (IF YOUR ORGANIZATION DID NOT PUBLISH ANY BOOKS DURING THE FISCAL YEAR REPORTED IN THIS QUESTIONNAIRE, SKIP TO ITEM 6.)

Type of Book	Total Number Of Separate Titles Published	Total Number Of Copies Printed (For All Titles)	Total Number Of Free Copies Distributed	Total Number Of Copies Sold	Price Ranges
Literary (poetry, fiction, plays,					\$ (High),
treative prose, etc.)					\$ (Low)
Other Subject Areas (Please Specify.)					\$ (High)
					\$ (Low)

Please complete the following chart on periodical/journal titles published, copies printed/sold/distributed free, and price rates (subscription and single copy). Note that Price Rates are Per Issue, and are High/Low ranges. For prices, give the specific dollar and cent figure. (IF YOUR ORGANIZATION DID NOT PUBLISH ANY PERIODICALS DURING THE FISCAL YEAR REPORTED IN THIS QUESTIONNAIRE, SKIP TO ITEM 7.)

Type of Periodical		Total Number of Copies Printed (For All Titles)	Total Number of Free Copies Distributed (Controlled Circulation)	Total N of Copi	lumber es Sold reculation)	Price Per Iss	
	•			Subscription Copies	Single Non- Subscription Copies		Single Non- Subscription Price
Literary (poetry, fiction, plays,			-		•	\$ (High)	\$ (High)
creative prose, etc.)	<i>(</i>					\$ (Low)	\$ (Low)
Other Subject Areas (Please specify.)						\$ (High)	\$ (High)
, ,				,		\$ (Low)	\$ (Low)



	•		-	•				
			٨	•				
				•				
•		•	•			•		
	1							
during tha	the total attendance at all spec it year? (Include performances	cial events schedu , lectures, reading	led by your organs, educational pr	uzation ograms, etc.				
Estimate	if necessary.)	· · ·			• • •		Attendance	-
What was	the range of admission prices of	rged to these so	theduled events?	(Give the	3			
highest an	nd lowes uprice charged.) .	1					\$	(Hıg
	•	,			•		\$	_(Lov
What was	the total number of members p during that year? (Estimate i	articipating in you	ur membership				4	
<b>.</b>						•	Members	_
What was	the range of annual membershi highest and lowest rate charged	p rates charged fo	r your membersh	ip program(s)?	_			
considered	d a contribution.)	Lixerade any por	· · · ·	· · · ·	·	<b>-</b> .	\$	(Hig
•	ه بر				•		\$	(Lov
What perc	entage of the materials publish	ed/printed by you	r Organization du	ring that year				
What perd was distrib	entage of the materials publish buted by each of the following	ed/printed by youi methods? (Estima	r organization du tes are acceptab	ring that year le.)	•		,	
was distri	entage of the materials publish buted by each of the following and the mail	ed/printed by youi methods? (Estima	r organization du tes are acceptab	ring that year le.)			, 	] %
was distrib a. Throu	buted by each of the following	methods? (Estima	r organization du tes are acceptab	ring that year le.)	 		, 	] '% ] %
was distrib Throub. Sold b	buted by each of the following sight the mail	methods? (Estima	tes are acceptable.	ring that year e.)	· · · ·		, 	]
was distrib a. Throu b. Sold b	buted by each of the following and the mail	methods? (Estima	tes are acceptable	ring that year le.)	· · · ·		, 	] % ] % ] %
was distrib a. Throu b. Sold b	buted by each of the following and the mail	methods? (Estima	tes are acceptable	ring that year le.)	· · · ·		, 	]
was distrib a. Throu b. Sold b	buted by each of the following and the mail	methods? (Estima	tes are acceptable	ring that year le.)				] % ] % ] %
was distributed in the control of th	buted by each of the following and the mail	methods? (Estima	tes are acceptable.  zations methods used.)	for the fiscal v				] % ] % ] %
was distributed in the control of th	buted by each of the following and the mail	methods? (Estima	zations methods used.)  d staff and hours ff for each staff	for the fiscal y	* *	· · · · · · · · · · · · · · · · · · ·		] % ] %
was distributed in Sold by Sol	buted by each of the following and the mail	methods? (Estima  cility  ner outside organiz  s (Please specify r  ctal number of pai and part time stai  r time between tw	zations methods used.)  d staff and hours ff for each staff	for the fiscal y category.	* *			] % ] % ] %
was distributed in Sold by Sol	buted by each of the following and the mail	methods? (Estima cility ner outside organiz s (Please specify r  ptal number of pai and part time stai r time between two ced in Section II, I	zations	for the fiscal y category.  Pries, please assi Expenses.	ign them to the	'	->	] % ] %
b. Sold b. Sol	buted by each of the following and the mail	methods? (Estima cility ner outside organiz s (Please specify r  ptal number of pai and part time stai r time between two ced in Section II, I	tes are acceptable  zations  methods used.)  d staff and hours ff for each staff to or more-catego tem 4, Personnel	for the fiscal y category.	ign them to the		,	] % ] %
b. Sold b. Sol	buted by each of the following and the mail	methods? (Estima cility	zations  d staff and hours ff for each staff or or more catego tem 4, Personnel staff	for the fiscal y category.  Pries, please assi Expenses.  Numbe Paud H	gn them to the	· · · · · · · · · · · · · · · · · · ·		] % ] %
was distributed in Sold by Sol	buted by each of the following and the mail	methods? (Estima cility	zations  d staff and hours ff for each staff or or more catego tem 4, Personnel staff	for the fiscal y category.  Pries, please assi Expenses.  Numbe Paud H	gn them to the		->	] % ] %
was distributed in Sold by Sol	puted by each of the following sigh the mail	methods? (Estima cility	zations  d staff and hours ff for each staff or or more catego tem 4, Personnel staff	for the fiscal y category.  Pries, please assi Expenses.  Numbe Paud H	gn them to the		->	] % ] %
was distributed in Sold by Sol	buted by each of the following and the mail	methods? (Estima cility	zations  d staff and hours ff for each staff or or more catego tem 4, Personnel staff	for the fiscal y category.  Pries, please assi Expenses.  Numbe Paud H	gn them to the			] % ] %
was distributed in Sold by Sol	puted by each of the following and the mail	methods? (Estima cility	zations  d staff and hours ff for each staff or or more catego tem 4, Personnel staff	for the fiscal y category.  Pries, please assi Expenses.  Numbe Paud H	gn them to the		->	] % ] %
was distributed in Sold by Sol	puted by each of the following sight the mail	methods? (Estima cility	zations  d staff and hours ff for each staff or or more catego tem 4, Personnel staff	for the fiscal y category.  Pries, please assi Expenses.  Numbe Paud H	gn them to the			] % ] %
was distributed in Sold by Sol	puted by each of the following and the mail	methods? (Estima cility	zations  d staff and hours ff for each staff or or more catego tem 4, Personnel staff	for the fiscal y category.  Pries, please assi Expenses.  Numbe Paud H	gn them to the			%   %   %

#### SECTION IV

#### (OPTIONAL)

# CONTRIBUTION/VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

This section is optional. If you are unable or choose not to complete this section after reviewing it, please skip to SECTION V, SURVEY CONTACT, on the last page of the questionnaire.

In-kind and donated services and items constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide artistic services and products to the public. This section represents an effort to account for and value such services and contributions. Some organizations include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet <u>ALL</u> of the following conditions:

- o They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- o There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following services.

Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution (services, space, materials) according to the appropriate function category (programs, fund raising, management and general).

	Category	All Program Activities	Fund Raising	Management and General	r Total
•	Services of Volunteers	\$	\$	\$	\$
	In-kind Services of Employees	\$	\$	\$	\$
	Donated Facilities and Space	\$	\$	\$	\$
	Donated Materials	\$	\$	\$	\$

Please complete the following chart on total number of volunteer staff and hours contributed by both employees and volunteers during the fiscal year reported. Include all full time and part time staff for each spaff category.

NOTE: For those persons who split their time between two or more categories, please assign them to the category in which they were placed in Section II, Item 4, Personnel Expenses. Refer to that section for types of staff to be included in each category.

Staff	Number of Volunteer Staff		Number of Hours Contributed by Volunteers		Number of Unpaid Hours Contributed By Employees	
Category	Full Time	Part Time	Full Time	Part Time	Full Time ,	Part Time
Professional			1		1	
Other Production					į	
Administrative			<del>-</del>			
Fund Raising						•
Support/Clerical				_ 1		
Maintenance/Custodial	*					
Other						· · · · · · · · · · · · · · · · · · ·



	T. Contraction of the contractio		Fiscal Year Ending 19	
At what hourly fate (in dollars) d. [tems I and 2 above?	id you value the volunteer time	accounted for in		. \$
•	<b>)</b>			Rate
(4.) Is any of the information in Items	3 1 and 2 above reflected in your	(audited) financial st	atement for the fiscal ye	ar reported?
Yes	☐ No	•		,
(Please specify which the information is included in the star				
		v.	1	
	<del></del>	1		
٥	V		Time required to complete Section IV:	
•	SECTI	ON V	`	
	SURVEY C	ONTACT		
	*		<b>F</b>	
Name, Title/Position, Telephone Numb	per of person responsible for the	completion of this qu	estionnaire:	
Name:	· · ·	<del>-</del>		
Title/Position:	- <del></del>	_		
Telephone Number:	/ ode) (Number)	_		
	(Hamber)			1
To assist in the editing and processing specified in Section I, Item 5, Page 1 o	of your questionnaire, please sul	omit a copy of an (aud	ited) financial statement	for the fiscal year
spectred in Section 1, Item 2, Page 1 o	t this questionnaire.			
THANK YOU FOR YOUR TIME AND E	PARTICIPATION. Please return	the completed form i	n the postage paid envelo	ope provided to:
<b>,</b>	Economic Data Series Informatics Inc. 6011 Executive Boulevard Rockville, Maryland 20852		,	

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NATIONAL ENDOWMENT FOR THE ARTS





A Federal agency advised by the National Council on the Arts

ECONOMIC DATA SERIES QUESTIONNAIRE

MULTI-ART/CULTURAL AND MEDIA ORGANIZATIONS

# ECONOMIC DATA SERIES QUESTIONNAIRE •

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OMB # Approval Expires:	
.,	(Date)

# MULTI-ART/CULTURAL AND MEDIA ORGANIZATIONS

STATEMENT OF CONFIDENTIALITY: All information which would permit identification of any individual or establishment will be held in strict confidence, will be used only for the purposes of this survey and will not be disclosed or released to other persons or used for any other purpose.

#### GENERAL INSTRUCTIONS:

This questionnaire is organized into sections of related information: general, financial, operational, in-kind contributions and contact information. In the first section, GENERAL INFORMATION, you are asked to provide descriptive information about your organization, including the ending date of your last audited fiscal year. If your last fiscal year was not audited, fill in the last day of your last fiscal year. Please provide all information for the remainder of the questionnaire on the basis of that fiscal year. In addition, you are asked to submit a copy of your financial statement for that same fiscal year, if one exists.

Information on income and expenses—is requested in the second section FINANCIAL INFORMATION. When completing this section, please round off all figures to the nearest dollar. The valuation of in-kind services, facilities, space, and materials should not be included here, but should be accounted for in Section IV, if you are able to do so. If your organization follows fund—accounting, include all non-restricted funds that are used for current operations in both the Income and Expense sections. DO NOT include donor-designated endowment funds. Complete information is desired from each organization; however, some organizations may not be able to provide the level of detail requested. Please complete as many items as you reasonably can. The information is organized into related groupings of items, and subtotals are provided so that it will be easier for you to generate totals. If you do not have exact figures for certain line items, please give your best estimate. If a line item does not apply to your organization, simply leave it blank.

In the third section, OPERATIONAL INFORMATION, you are asked to provide output information which relates back to parallel items under income and expenses. Again, complete those items which are applicable to your organization for the fiscal year reported to the best of your ability, and give your best estimates when exact figures are not available.

Section IV deals with the CONTRIBUTION OF IN-KIND SERVICES, etc. which some organizations are beginning to value for their own accounting purposes. Please read this section, which is not required, and determine to what extent you can complete it. Any information you provide here will be appreciated.

In Section V, SURVEY CONTACT, please identify the person(s) responsible for the completion of the questionnaire to whom we may direct any questions about the information provided.

Additionally, please examine the mailing label below, and write any corrections directly on the label. Should you have any questions or require assistance in filling out this questionnaire, please call COLLECT at \_\_\_\_\_\_and an accountant will be available to help you. When completed, please return this questionnaire in the postage-paid envelope provided to:

Economic Data Series Informatics Inc. 6011 Executive Boulevard Rockville, MD 20852

•		
1		
	MAILING LABEL	
,		
rm #		



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4 -		• -	
	MULTI-ART/CULTURAL AND MEDI	A ORGANIZATIONS	
	SECTION I		
	GENERAL INFORMA	TION	
,		,	
In the space provided below, plea information which you feel helps radio/television, festival sponsor.	use describe your organization in terms of to best portray your organization (e.g., , library/archive, etc.)	of its artistic/cultural output or produmedia center, community arts/cultur	uction. Include any rai center, public
		•.	
~		1	
(2.) Is your organization as addressed	d on the mailing label, a part of a college	e or university?	
Yes	No (Skip to Item 4.)		
		f the college or upwerests?	,
3.) Does your organization maintain	a budget which is separable from that of	t the conege or university	
Yes	Ŭ No	,	\
	5722 2 4 4 4 4 4 4	1	
Please continue.	STOP: Remainder of questionfaire does not apply. Please return this questionnaire in the prepaid envelope provided. Thank you for your participation.	)	/
(4.) What is your organization's year	of founding, or the year of its original ch	•	Year of Founding or of Original Charter
5. What is the ending date of your la	ast (audited) fiscal year? (If not audited	d, give the	1 1
ending date of your last fiscal ye		\	inth Day Year
NOTE: PLEASE REPORT ALL INFO	DRMATION FOR THE REMAINDER OF TICATED IN ITEM 5.	\ THIS QUESTIONNAIRE ON THE BAS	iiS .
<i>:</i>			
		Time required to complete Section I:	

Fiscal	Year	Ending	19	
			•	

#### SECTION II

#### FINANCIAL INFORMATION

In this section, we are seeking information on your income sources and expenses. Include all that are used for current operations in both the income and Expense Sections. DO NOT include donor-designated endowment funds. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in Item 5, Page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page.

NOTE: Valuation of the contribution of infind/volunteer services, facilities, space, and materials is dealt with in Section IV at the end of this questionnaire. DO NOT include any such valuation data in the financial information which follows.

	INCOME
EARNI	ED INCOME FROM NONGOVERNMENT SOURCES
A	tistic/Program Activity Income
	Performance income in the Home Metropolitan Area (from events performed by this organization, excluding any admissions taxes)
	Performance Income On Tour (excluding any admissions taxes)
	Exhibition Admission Income (from exhibitions displayed by your organization, excluding any admission (axes)
	Tuition, Training, Workshop and Education Income
	Nongovernment Contract Income (received for activities performed at home, excluding government and tour income. Please specify nature of contract: performance, exhibition, education, etc.)
	Membership income (Exclude contributions and any portion of the membership fee that is for tickets to performances, concerts, etc.)
	General Public Membership Income
	Artistic Membership Income (fees haid by artistic professionals to the organization in return for services rendered by the organization, such as membership income from artists at a visual arts center)
	Total Membership Income (Add lines 06 and 07.)
	Sponsorship income (from sponsorship/presentation of artistic performances, events, exhibitions, festivals, etc. excluding any admissions taxes. These are events in which another group or individual performs or exhibits. Exclude payment for rental of space.) 09 \$
	Product Income (from the sale or rental of artistic products by your organization or its members)
	Printed Matter (books, journals, catalogs, etc.)
	Films, Videotapes, etc
	Crafts, Sculpture, Paintings, Photographs, etc
	Total Product Income (Add lines 10, 11 and 12.)
	Service income (from services rendered to the general public or to artistic groups or individuals: consultation, architectural studies, promotion for artists showings etc.)
	Income from Rental or Sublease of Space (owned, operated, or controlled by your organization)
	Other Artistic Activity Program Income (Please specify types:
	Total Artistic/Program Activity Income (Add lines 01, 02, 03, 04, 05, 08, 09, 13, 14, 15 and 16.)



	, i	•					-mann	• • • • • • • • • • • • • • • • • • • •	
Auxiliary Income (non program related ear excluding any taxes, resulting from the ope concession stands, etc.)	hed income incom	/ cluding all re ing lots, gift	ceipts, shops, res	taurant	3,		`		
Investment Income (income from investmen unrestricted dividends, interest; realized ga	un/(loss) on sai	e of any inve	stments n	ot held	•	•	. 1	s \$	
as endowment; and proceeds from sale of no TOTAL EARNED INCOME (Add lines 17, 18, and		assets.).	•	• •	•	•		, ,	<u> </u>
				•	•	•	. 20	¥	
SUPPORT INCOME FROM NONGOVERNMENT									
Private Grants and Contributions (grants, conceived for use by the organization in currof in-kind services, facilities, space and ma	ent operations.	. Exclude co	ort ntribution	<u>s</u>					
Individual Contributions (total income reincluding that resulting from annual fur Exclude annual membership fees.)	received from nd raising or m	individual co embership di	ntribution iv <b>es.</b>	<b>s</b> 			. 21	S	
Business Contributions and Corporate F from contributions and grants received proprietorships, business associations, o annual membership fees.)	from corporat	IONS, partner	shins	,			12		
Private Foundation Grants					•	•	. 23	\$	
Support from United Arts Funds (total i	ncome from C	ombined or (	Inited Art	5	•		• • • • • •	·	
Funds campaigns)	• • •		· .				. 24	\$	
Support from Fund Raising Events and/o balls, and other special fund raising events endowment.)	or Guilds (total nts. <u>Exclude i</u>	Lincome from ncome raised	n benefits I specifica	, <u>ily</u>			. 25	S	
Other Private Grants and Contributions	/`.\	_ /					. 26	\$	
Total Fewate Grants and Contributions	(Addlines 3)	77 77 74 7							
Parent Organization Appropriation or Allotte	ent (cash nav	ment from o	r.u.320	•	•	•	. 27	٠	
source such as a university. Exclude any spa free by the parent organization. See Section	ce, services, o	r materials	rovided	_			28	S	
TOTAL SUPPORT INCOME FROM NONGOVERN	MENT SOURCE	ES (Acre Line	es 27 and 1	28.).			. 29	`-	
		,					,	*L	
SUPPORT INCOME FROM GOVERNMENT SOUR from government agencies for current activities. contributions, and tax allocations.)	CES (total ind Include all gr	come receive ants, contrac	ets,						
National Endowment for the Arts	. 🕊			¥.			30	s	·
CETA (all funds received)					•		31	\$	
Other Federal Sources (IMS, NSF, NEH, etc.)							32	\$	
State Sources (Include State Arts Agencies.)	•						. 33	\$	
Local Sources (total income received from n local government agencies, including funds fr councils and school boards)	nunicipal, coun om city or cou	inty arts					34	\$	
Regional Government Sources								\$	
Other Government Sources such as foreign go	overnments (Pl	e <b>as</b> e specify.	)			·		·	
				•			74	\$	
TOTAL SUPPORT INCOME FROM GOVERNMEN (Add lines 30, 31, 32, 33, 34, 35, and 36.)	SOURCES			•			37		
TOTAL OPERATING INCOME (Add lines 20, 29, a	nd 37.)			-			38	4	
					•	-		TL	1



2.

	Fiscal	Year	Ending	19	
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#### EXPENSES

Please respond to the items in this section with reference to the fiscal year indicated in Item 5, page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page. Record in-kind services of employees and volunteers and donated facilities, space, all materials in Section IV.

Employee Expenses (total payments for all full time and part time employees on your payroll for each of the categories listed below. If an employee splits his time between two or more categories, place him in the category in which he spends the greater proportion of time.)

Wages and Saiaries (generally defined as gross earnings paid an employee including payment for annual and sick leave, overtime, bonuses and other remuneration of a payment nature received by the employee. The wages and salaries represent the amount earned and reported to the Internal Revenue Service on a W-2 statement. Payments for professional or non-professional services obtained under contract, or fees paid on a fee-for-service basis are included on lines 48, 57, 61, 66 and 70. Fringe benefits are defined and included on line 46.

	Artistic, Professional and Production Stalf (e.g. performing, curatorial, educational, artistic and professional stalf, and those involved in the preparation and presentation of performances, products, or exhibits. If your organization sponsors resident groups or artists and pays their salaries, include here. Exclude salaries paid on a per service/per performance basis included on line 48 below.)		39	\$
	Administrative, Supervisory, Management Staff (e.g., Executive Director, Business Officer and staff, Building and Grounds Department Head. Exclude secretarial and clerical staff.)		40	S
	Fund Raising Staff (Development Officer and staff. Exclude secretarial and clerical staff.)		41	\$
	Support Personnel (secretarial and clerical staff, ushers, front-of-house staff) .		42	\$
1	Maintenance, Custodial and Security Staff (Exclude contracted services which are to be reported on line 61.)		43	\$
)	Auxiliary Operations Staff (employees who work in the food service, gift shop sales, parking areas, etc. Exclude contracted services, which are to be reparted on line 70.)		44	\$
	Total Wages and Salaries (Add lines 39, 40, 41, 42, 43, and 44.)		45	1
<u>Di</u> er	surance, unemployment insurance, and any other benefits. Exclude ayments for vacation, maternity and sick pay, terminal payments,			
Ž.	mpiovee's share of FICA and retirement fund. These should be included		46	\$
A.	mpioyee's share of FICA and retirement fund. These should be included a Wages and Salaries above.)		46 47	\$
To Fee-fo	mproyee's share of FICA and retirement fund. These should be included a Wages and Salaries above.)		46 47 48	\$ \$
Fee-fo	priover's share of FICA and retirement fund. These should be included wages and Salaries above.)  oral Employee Expenses (Add Lines 45 and 46.)  or-Service Personnel Expenses (total payments for artistic or professional '	 	.,	\$
Fee-fo guest' TAL PE	personnel. Include performers, artists, and lecturers.)		48	\$\$ \$\$
Fee-fo guest' TAL PE	priore's share of FICA and retirement fund. These should be included a Wages and Salaries above.)  oral Employee Expenses (Add lines 45 and 46.)  or-Service Personnel Expenses (total payments for artistic or professional 'personnel. Include performers, artists, and lecturers.)  RSONNEL EXPENSES (Add lines 47 and 48.).  EXPENSES (all direct costs of programs, performances, exhibits, services provided, epilies, equipment, travel, etc. that are a direct part of your artistic/cultural programs.	 	48	\$\$ \$\$
Fee-fo guest'  TAL PE  OGRAM  Jude super	priories share of FICA and retirement fund. These should be included a Wages and Salaries above.)  oral Employee Expenses (Add lines 45 and 46.)  or-Service Personnei Expenses (total payments for artistic or professional personnei. Include performers, artists, and lecturers.)  RSONNEL EXPENSES (Add lines 47 and 48.).  EXPENSES (all direct costs of programs, performances, exhibits, services provided, explies, equipment, travel, etc. that are a direct part of your artistic/cultural program. The five most costly types of expenses below.)	 	48	\$\$ \$\$ \$
Fee-to guest' TAL PE OGRAM dude supersesses spec	prioryes's share of FICA and retirement fund. These should be included a Wages and Salaries above.)  oral Employee Expenses (Add lines 45 and 46.)  or-Service Personnel Expenses (total payments for artistic or professional personnel. Include performers, artists, and lecturers.)  RSONNEL EXPENSES (Add lines 47 and 48.).  EXPENSES (all direct costs of programs, performances, exhibits, services provided, explies, equipment, travel, etc. that are a direct part of your artistic/cultural program. The five most costly types of expenses below.)	 	48 49 50	\$\$ \$\$ \$\$
To Fee-to 3uest' TAL PE OGRAM Iude suprasses spec	prover's share of FICA and retirement fund. These should be included a Wages and Salaries above.)  oral Employee Expenses (Add lines 45 and 46.)  or-Service Personnel Expenses (total payments for artistic or professional personnel. Include performers, artists, and lecturers.)  RSONNEL EXPENSES (Add lines 47 and 48.).  EXPENSES (all direct costs of programs, performances, exhibits, services provided, explies, equipment, travel, etc. that are a direct part of your artistic/cultural program. The five most costly types of expenses below.)	 	48 49 50 51	\$\$ \$\$ \$\$ \$\$
Fee-fo guest' DTAL PE COGRAM SUBSEQUEST SUBS	priories's share of FICA and retirement fund. These should be included a Wages and Salaries above.)  oral Employee Expenses (Add lines 45 and 46.)  or-Service Personnei Expenses (total payments for artistic or professional personnei. Include performers, artists, and lecturers.)  RSONNEL EXPENSES (Add lines 47 and 48.).  EXPENSES (all direct costs of programs, performances, exhibits, services provided, explies, equipment, travel, etc. that are a direct part of your artistic/cultural program. The five most costly types of expenses below.)	 	48 49 50 51 52	\$\$ \$\$ \$\$ \$\$
Property of the property of th	priories's share of FICA and retirement fund. These should be included a Wages and Salaries above.)  oral Employee Expenses (Add lines 45 and 46.)  or-Service Personnei Expenses (total payments for artistic or professional personnei. Include performers, artists, and lecturers.)  RSONNEL EXPENSES (Add lines 47 and 48.).  EXPENSES (all direct costs of programs, performances, exhibits, services provided, explies, equipment, travel, etc. that are a direct part of your artistic/cultural program. The five most costly types of expenses below.)		48 49 50 51 52	5



••	L12CFT	l Year	End	ing 15	' <del></del>
FUND RAISING EXPENSES (Include in-house and contractual expenses.  Exclude wages and salaries.)				57	\$
FACILITY EXPENSES (rented or owned - total payments for last fiscal year)	• •	•	•	,,	<del></del>
Action 1. Ext civoco (refited of owned - total payments for last fiscal year)					
Rent/Facility Lease				58	5
Mortgage (Include interest, real estate taxes, and mortgage insurance.  Exclude principal on mortgage.)				59	\$
Utilities (Include telephone.)				60	5
Maintenance, Custodial, and Security (Include fees for contracted maintenance, custodial and security services, supplies and equipment. Exclude wages and salaries paid to employees.)				61	\$
Depreciation on Facility or Leasehold Improvements				62	\$
Other Facility Expenses				63	\$
TOTAL FACILITY EXPENSES (Add lines 58, 59, 60, 61, 62, and 63.)				64	Security March
MANAGEMENT AND GENERAL EXPENSES					
Office Supplies and Equipment (Include rental costs and depreciation.)				65	\$
Professional Fees (legal, audit, ticket agency commissions, etc.)			•	66	\$
Interest Expenses on Loans other than Mortgage (total interest or carrying charges associated with loans obtained for current operating purposes. Exclude mortgage interest payments.)				67	\$
Other Management and General Expenses (Please specify major types of expenses.)					·
		•	•	68	>

OTHER AUXILIARY EXPENSES (cost of sales, expense of auxiliary activities such as food service, gift shop, parking, etc. include contracted services and any income tax resulting from these activities. Exclude personnel expenses.)

TOTAL OPERATING EXPENSES (Add lines 49, 56, 57, 64, 69, and 70.).



Fiscal Y	ear En	ding I	9
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	OPERATING FUND AND BALANCE SHEET DATA				
10.	TOTAL INCOME - TOTAL EXPENSES Current Year Operating Surplus/(Deficit): Subtract line 71 from line 38.)			72	L
(1)	ACCUMULATED SURPLUS/(DEFICIT) BEGINNING OF YEAR (current unrestricted/operating fund balance beginning of year)			73	\$
12.	TRANSFERS IN (funds transferred from your endowment and/or other restricted funds into current operating fund)			74	\$
13.	TRANSFERS OUT (funds transferred out of current operating fund to other funds)		 <b>t</b>	75	\$
(14.)	ACCUMULATED SURPLUS/(DEFICIT) END OF YEAR (current unrestricted/operating fund balance end of year. Add lines 72, 73, and 74. Subtract line 75.)			76	
15.	BALANCE SHEET DATA (for the fiscal year specified in Section I, Item 3- Exclude value of any collection.)	,			
	Total current assets of all funds			77	\$
	Total assets of all funds (current assets plus fixed assets)		 •	78	\$
•	Total assets in endowment funds			79	\$
	Current liabilities of all funds			80	\$
	Total liabilities of all funds	,	 •	81	\$
	Amount of increase/(decrease) in endowment funds during the year	,		82	, \$
	Total mortgage payment for the year (if facility is owned)		•	83	s 1

Time required to	
complete Section II:	



Fiscal Year Ending 19	
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## SECTION III

#### OPERATIONAL INFORMATION

Artistic arrange organiza of each	tion is divided into various artistic/cultural output activities for which income information was collected in Section II, Item 1 c/Program Activity Income). For your convenience, these activities have been organized into separate parts which are according to type of output activity. Please read through the questions and charts under each part heading. If your ition did not participate in any of the specified activities during the fiscal year reported, please check the box at the beginning part which is labeled "Did not participate in any activities during the fiscal year reported", and skip to the next certain individual items did not apply to you, simply leave that item/box blank.
cent IIE	iestions and charts, if exact figures are not available, please give your best estimate. For prices, give the exact dollar and ire, where possible. When ranges are requested, specify the highest price and lowest price charged for that year. Do not itself to be all your discounted prices as the lowest price.
Please r	efer as necessary to the following definitions of terms which are used in the charts.
o	Contract Activities - total number of activities utilizing any or all of this organization's artistic personnel and which were presented under contract with government or nongovernment organizations.
0	Sponsored Activities - total number of activities utilizing outside guest artists, groups, or other attractions which were sponsored by this organization.
o	Attendance - total number of admissions or tickets sold for all activities. For donation-requested/free activities, give your best estimate of the total attendance.
•	Price Ranges - individual rates (excluding admissions taxes where applicable) in a general statement of range from highest playest. For tuition, show price range per program or course. For rental of space, show the per unit rate and specify the e of the unit on which the rate is based (per square foot, per studio, etc.). For artistic products, show the price/rate per t (per issue, per book, etc.). For festivals, show both the rate charged to exhibitors for participation and to attendees, as indicated.
A. EXI	HIBITIONS .
	Did not participate in any exhibition activities during the fiscal year reported. (Skip to Part B: PERFORMANCES/PRESENTATIONS.)
$\bigcirc$	During the fiscal year reported, did you have a permanent collection?
	Please complete the following chart on exhibitions, attendance, and admission prices during that year.
٦ ٦	

Type of Exhibition Activity	Total Number of Exhibitions	Attendance/Total Number of Admissions	Price of Admission Per Person
Exhibitions (noncontract) mounted` by your organization.	•	(paid)	\$ (highest, \$ (lowest)
(Include permanent collections.)		(free)	
Exhibitions mounted under contract by your organization		, (total)	
Exhibitions of outside organizations	7	(paid)	S (highest)
sponsored by your organization		(free)	



Fiscal Year Ending 19				
	Fiscal	Year	Foding	19

В.	PERFORM.	ANCES/PR	ESENTATIONS	

- 1	·	,
- 1	Did not participate in any performance/presentation activities during the fiscal year reported.	
_	- Die not ber richere in end betrougenicstbiesenerrion ectivities entitle fue tiscer dest lebolled	
	(Sing to Boar C. BROADCASTE)	
	(Skip to Part C: BROADCASTS.)	

3. What was the total number of productions mounted by your organization during the fiscal year reported? (Show the total number of different concerts, bills, programs, screenings, or productions presented where admission was charged by the organization. For orchestra, show number of different programs performed, counting a pair of concerts as one bill or program. For opera and theatre, show number of productions mounted, counting a pair of one-acts as one bill or program. For dance, show the number of different works performed during the year from the repertoire. Exclude sponsored attractions.)

Productions

Please/complete the following chart on performances, attendance, and ticket prices during the fiscal year reported.

Type of Performance	Total Number of Performances	Number of Tickets Sold (Attendance)	Price of Admission Per Performance/Per Ticket
Noncontract performances given in home metro-		(paid)	\$ (highest) \$ (lowest)
politan area by your organization		(fr <del>ce</del> )	1/1/1/1/1/1/1/1/1/
Contracted performances given in the home metro-politan area by your organization	<b>s.</b> ·	(total)	
All performances given outside home metro-		(paid)	\$ (higher) o
politan area (on tour) by your organization		(free)	
Performances given by other artists/groups	•	(baid)	\$ (highest) \$ (lowest)
and sponsored by your organization		(free)	

#### C. BROADCASTS

- 1	
	Did not participate in any broadcast activities during the fiscal year reported.
	(Shin to Beet D. EESTIVALC)

3.)	During the f	iscal	year	repor	ted, for	how	man	y weeks	was	your	org	anı Z	ation	broa	dcas	ting	
	on the air?															. ``	

6.	On the avera	age,	for	how	m <b>any</b>	hour	s per	week	qıq	your	organ	uzatio	n brose	icast	durin	5
_	that year?	•	٠	•	•	•	•					•			•	

<b>y</b> .)	Of these hours, how many per w	eek w	ere pr	oduc	ed d	recti	ly by	you	ror	gani	zation.	, as	орро	sec
	to being supplied by outside sour	rces?	•	• `	•	•		•		•	•		•	

3.)	₩hat	was	the	estimated	size of	your	broadcast	audience?	
-----	------	-----	-----	-----------	---------	------	-----------	-----------	--



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31.,

	_			Fisc	ai Year Endin	g 19
	any festival activities of		eported.	•		• • •
Performances  Visual Arts exhib		uring the fiscal year re	ported, whic	h of		•
Please complete the f price rates during the	following chart on festive	al participation, attend	ance; and ex	,	4 · · Per	Person hission
of Festivals	of Exhibitors (Group)	Price Rate  (Per Group)	Free	Paid		Range
	(Individual)	\$ (Per Individual	)		\$	(lowest
(Skip to Part F: SALE ) Did your organization ) Did your organization	any educational program E/RENTAL OF ARTISTIC operate a school during operate a library or an	C PRODUCTS.)  the fiscal year reporte archive which was avai	d?	by	Yes Yes	□ No
•	pen to the general public ollowing chart on education		nce/enrollme			NO

Noncontract courses, etc. given by your organization  Courses, etc. given by your  (free)  (paid)  (ince)  (see)	Type of Course/ Workshop/ Program	Total Number of Courses/Workshops, etc. Offered	Total Attendance/ Enrollment	Tuition Rates/ Admission Prices
Courses, etc. given by your organization  Courses, etc. given by your  (free)  (free)  (total)	Noncontract			\$ (highest)
Courses, etc. given by your (total)			(paid)	5 (lowest)
given by your (rotal)	•		(free)	
under contract	given by your organization	,	(total)	

F. SALE/RENTAL OF ARTISTIC PRODUCTS

_	Did not participa	ite in the sale/rental of	artistic products	during the fiscal	year reported.
	(Skip to Part G:	RENTAL/SUBLEASE C	OF SPACE)	•	•

Please complete the following chart on types and numbers of different products produced, sold, and rented during that fiscal year; and sales and rental prices. The chart is subdivided into print, video, audio, objects, and other media.

Type of Product	Total Number of Different Titles/Objects, etc.	Total Number of Copies Printed/Made	Total Number of Copies Sold		Price Per Copy	Total Number of Copies Rented		Rental Rate Per Copy
PRINT:		``		\$	(high)		ŕ	(5. 1)
Books	1	•		5	(low)		\$	(high)
		_		\$	(high)		3	(high)
Periodicals				\$	(low)		\$	(low)
VIDEO:								
Films				\$	(high)		\$	(jugh)
				\$	(low)		\$	(low)
Videotapes				\$	(high)		\$	(high)
AUDIO:				\$	(low)		\$	
Records				\$	(high)		\$	(hugh)
			`	\$	(low)		\$	(Idw)
Tapes				\$	(high)		\$	(hugh)
				\$	(low)		\$	(low)
OBJECTS:				\$	(high)		\$	ម្ភ (high)
Photographs				\$	(low)		<del></del> \$	(low)
Paintings				\$	(high)		\$	(high)
sammigs				\$	(low)		\$	(low)
Sculptures .				\$	(high)	,	\$	(high)
Jempina es				\$	(low)	, i	\$	(low)
Crafts				\$	(hugh)		\$	(hígh)
J. 41.5				\$	(low)	Ì	\$	(low)
OTHER: (Please specify.)		•		\$	(high)		\$	(high)
			•	\$	(low)	ļ	\$	(low)



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		*		Fiscal Year Endir	ng 19	
G. RENTAL/SUBLEASI  Did not particip (Skip to Part H:	E OF SPACE  pate in the rental or sublease  ARTISTIC MEMBERSHIPS	e of space during t AND SERVICES.)	he fiscal year re	ported.		
Please complete and the rental r	e the following chart on the ate per unit. Please specify	types of space who the nature of the	rental rate unit	(per square foot, p	during the fiscal year studio, etc.).	ear reporte
	Type of Space		Rent	al Rate Per Unit		
	Exhibition Space		\$	per		
	Auditorium/Performa	nce Space	\$	per		
t.	Studios		\$	per		
	Practice Rooms		\$	per		
	Classrooms		\$	per •		
	Other (Please specify	·•)	\$	per		
H. ARTISTIC MEMBER	SHIPS AND SERVICES		4		<del></del>	
(Skip to Part I:	y artistic memberships and GENERAL PUBLIC MEMBE the following chart on artistare to be specified. Excluding the Exclusion the Ex	RSHIPS AND SER	VICES.)	fiscal Year report	ed. Note that both	h group and rental of
8	Type of Membership	Number of Memberships		Rate		
	tistic/Performing oups		(Group)	\$	(Per Group)	
	lividu <u>al</u> tists		(Individual)	\$	(Per Individual)	
$\simeq$	ed in providing any other ser the nature of such services i			? Yes	No (Skip to	o Part i.)

ERIC Frontided by ERIC

(Specify)	aprib Nn	mber of Members	Ме	mbership Rate	
			\$		7
			\$		
			\$	<del></del> _	$\dashv$
			\$		7
			\$		
ere you involved in providing any off to the general public?	ier services to eith	er your membershij	<del></del>		
			,		
ease complete the following chart or clude all full time and part time staf OTE: For those persons who split the in which they were placed in	i ior each stail cai leir time between t	egory. Wo or more catero	ries, niezse assie		
ease complete the following chart or clude all full time and part time staf OTE: For those persons who split the in which they were placed in Staff	icer time between to Section II, Item 4, I	egory. Wo or more catero	ries, piease assig	n them to the catego	
ease complete the following chart or clude all full time and part time staf OTE: For those persons who split the in which they were placed in	icer time between to Section II, Item 4, I	wo or more catego Personnel Expenses	ries, piease assig	n them to the catego	
ease complete the following chart or clude all full time and part time staf OTE: For those persons who split the in which they were placed in Staff	eir time between t Section II, Item 4, I Nun Pai	wo or more catego Personnel Expenses ober of i Staff	ries, piease assig Nun Pau	n them to the catego nber of 1 Hours	
ease complete the following chart or clude all full time and part time staf.  OTE: For those persons who split the in which they were placed in Staff Category  Artistic, Professional,	eir time between t Section II, Item 4, I Nun Pai	wo or more catego Personnel Expenses There of I Staff Part Time	ries, piease assig Nun Pau	n them to the catego nber of 1 Hours	
ease complete the following chart or clude all full time and part time staf of the staff of the	eir time between t Section II, Item 4, I Nun Pai	wo or more catego Personnel Expenses There of I Staff Part Time	ries, piease assig Nun Pau	n them to the catego nber of 1 Hours	
ease complete the following chart or clude all full time and part time stafe.  OTE: For those persons who split the in which they were placed in Staff Category.  Artistic, Professional, Production  Administrative	eir time between t Section II, Item 4, I Nun Pai	wo or more catego Personnel Expenses There of I Staff Part Time	ries, piease assig Nun Pau	n them to the catego nber of 1 Hours	
ease complete the following chart or clude all full time and part time stafe.  OTE: For those persons who split the in which they were placed in Staff Category.  Artistic, Professional, Production  Administrative  Fund Raising	eir time between t Section II, Item 4, I Nun Pai	wo or more catego Personnel Expenses There of I Staff Part Time	ries, piease assig Nun Pau	n them to the catego nber of 1 Hours	

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#### SECTION IV

#### (OPTIONAL)

## CONTRIBUTION/VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

This section is optional. If you are unable or choose not to complete this section after reviewing it, please skip to SECTION V, SURVEY CONTACT, on the last page of the questionnaire.

In-kind and donated services and items constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide artistic services and products to the public. This section represents an effort to account for and value such services and contributions. Some organizations include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet <u>ALL</u> of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- There is clearly an objective basis on which to value them.
- o The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution (services, space, materials) according to the appropriate function category (programs, fund raising, management and general).

Category	Ali Program Activities	Fund <sup>*</sup> Raising	Management and General	Total
Services of Volunteers	\$	\$	\$	\$
In-kind Services of Employees	\$	\$	\$	\$
Donated Facilities and Space	\$	\$	\$	\$
Donated Materials and Collectibles	\$	\$	\$	\$

Please complete the following chart on total number of volunteer staff and hours contributed by both employees and volunteers during the fiscal year reported. Include all full time and part time staff for each staff category.

NOTE: For those persons who split their time between two or more categories, please assign them to the category in which they were placed in Section II, Item 4, Personnel Expenses. Refer to that section for types of staff to be included in each category.

Staff Category		ber of es Staff	Contribu	of Hours uted by iteers	Number of Hours Cor By Emp	tributed
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Artistic, Professional, Production						
Administrative						
Fund Raising						<del>,</del>
Support/Clerical					-	
Maintenance/Custodial/ Security				1		
Auxiliary						



			Fiscal Year Ending 19
At what hourly rate (in	i dollars) did you val	ue the volunteer time accounted for	r in
tems I and 2 above?.			· · · · · · · \$
			- Ř
s any of the information	on in Items 1 and 2 a	above reflected in your (audited) fina	ancial statement for the fiscal year reported?
Y	'es	No '	
(8)	nomides and		
the infor	pecify which of mation is	·	
included	in the statement.)	•	
	<del></del>	<del></del>	
			_
			•
			Time required to
			complete Section IV:
			<del></del>
		SECTION V	•
		SURVEY CONTACT	
Tiele (Benever - Falank			
title/Position, letepn	one Number of pers	on responsible for the completion of	f this questionnaire:
Names			
		<del></del>	
Title/Position:	<b>4</b>		
	<u> </u>		•
Title/Position: Telephone Number:	(Aces Code)	787	,
	(Ārea Code)	(Number)	
	(Area Code)	(Number)	

TME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series Informatics Inc. 6011 Executive Boulevard Rockville, Maryland 20852

321

APPENDIX C

PRETEST DEBRIEFING INSTRUMENT

Museums and Similar Organizations  $\chi$ 

32~

## ECONOMIC DATA SERIES

## **PRETEST**



# MUSEUMS AND SIMILAR ORGANIZATIONS



#### Museums and Similar Organizations

#### General Instructions Review

- o Are the instructions sufficiently clear? If not, what is not clear?
- Is it clear as to the fiscal year which is to be used as the time reference for reporting data?
- o Did you have any problem regarding the terminology, fund accounting?
- What additional information, if any, would you need to complete the questionnaire?
- o Is there anything you would delete from these instructions?
- o Do you have any other comments?

#### Museums and Similar Organizations

#### Cover Letter Review

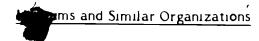
1.

- Does the letter tell you what you need to know to decide whether to respond?
- What effect does the sponsorship of the Federal government have on your decision to respond?
- o Would the endorsement of <u>(appropriate service organization)</u>

  affect your decision to respond?
- o Do you feel that it could be improved in any way that would encourage more participation? How?
- o Do you have any other comments about the letter?

#### SECTION I

## PRETEST REVIEW QUESTIONS GENERAL INFORMATION



ITEM 1 Is this question clear to you? Specifically, are the terms "artistic/cultural output or production" clear? Do the descriptors which are in parentheses limit you in your response? Any other comments?

ITEM 2 Is the instruction to skip to item 4 clear? If no, please specify how it might be revised. (If address label changed, did this cause any confusion?)

- ITEM 3 If applicable to your organization, did you have any difficulty determining if your organization maintains a separable budget? Was your budget readily available to you?
  - o \How separable is budget if municipaly owned.
  - O Does the city provide you with In-Kind services? If yes, would you put it down on the Questionnaire?

ITEM 4 Was the information requested in this item understandable? Was there any confusion as to which date should be used?

ITEM 5 Our intention in this item was to collect data on your last audited fiscal year, if you have been audited. In the absence of an audited statement, we wish to collect that on your last fiscal year. Was this intention clear?

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
nstructions		-		•
Were the instructions clear?				
EARNED INCOME FROM	**			
NONGOVERNMENT SOURCES				
A. Admission Income			(Exclusions)	
o General	!			<u> </u>
•			•	
	,			•
o Are these categories mutually exclusive?				
mutually exclusive?				-
			•	•
				<del>,</del>
B. Other Program Income	,		(Exclusions)	•
o General				
				·
			1	<del></del>
o Tuition, Training Workshop Lecture, Films and		•		
Education Income				•
What income was included?				350
NI	• .			

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
o Was membership excluded? (L9)			(Exclusions)	•
C. <u>Auxiliary Income</u> o General				
D. <u>Investment Income</u> o General			<u></u>	
o Dividends & Interest (L17) Have you included your endowment funds?	4	·		•
o Did you put losses in parentheses? (L18)				
33 <sub>1</sub>				33

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
SUPPORT INCOME FROM NONGOVERNMENT SOURCES  A. Private Grants and Contributions  o General			(Exclusions)	•
o "Current"  Does the term "Current"  cause any problem  of interpretation?	,			
o Other (L27) What is included?				
o Were you able to separate out membership fees from contributions?	4	•	,	
535				33 <u>.</u>

Item '	Information Availability	Clarity of Item	Proper Categories	Other Comments
B. Parent Organization or Allotment  o General	,			
o Are you including donations of items or in-kind services in this support-income category? (L29)	,		,	
				*
•				•
•		ţ		i
33.,				33,

Item ,	Information Availability	Clarity of Item	Proper Categories	.,	Other Comm <b>ents</b>
3. SUPPORT INCOME FROM GOVERNMENT SOURCES				•	·
A. National Endowment for the Arts (L31)	.,			~	, .
o General					<b>√</b> ,
	·	7			
B. <u>CETA</u> (L32) o General		,		,	
C. Other Federal Sources (L33) o General			,		· · · · · · · · · · · · · · · · · · ·
v deneral					·
o What was included?	· ·				
	,				
					,
C 33,					335

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments	
D. State Sources (L34) o General				,	
o What was included?					
E. <u>Local Sources</u> (35)  o General		,		`	
o What was included? - Probe - More lines,					
less lines? - Is it viewed as: support or earned income			, >	,	
F. Regional Government Sources (L36) o General		· ·	<b>,</b>		
o What was included?				1	
33.4		r		3:0	

Item *	Information Availability	Clarity of Item	Proper Categories	Other Comments
Other Government Source (L37)	<u>s</u>		,	
o General				•
•	·			
				•
				•
			,	
			va.	
				•
	·			•
			, -	
	1			•
	,			
• ) 1				
311				• 31 <sub>~</sub>

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
4. PERSONNEL EXPENSES  o "In-Kind Services" Does the term "In- Kind Services" cause any problem of inter- pretation? (Instructions)			€	<b>.</b>
A. <u>Wages and Salaries</u> o General			(Exclusions)	•
o Professional Staff (40) Who was included?				
o Administrative, Super- visory, Management Staff (L41) Who was included? Semi-professional staff?				
o Fund Raising Staff (L42) Who was included?				

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments	•
o Support (L43) Who was included?		-			
O Maintenance and Security Staff (L44) Who was included?					
o Auxiliary Operation (L45) Who was included?	,	•			
o Are there any other categories of personnel which should be added?	4.0				•
B. Payroll Taxes and Fringe Benefits (L47) (		,	(Exclusions)		
IC 31,			<u>\$</u>	343	

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
o Any other fringe benefits?				
		~		
C. Fee-for-Service Personnel (L49)				-
o General			1	
o How did you distinguish between fee-for- service personnel and employees?			1	
	~ ,	J	•	•
			-	
•				
<b>2</b>		,	•	•
317				343

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
5. PROGRAM EXPENSES  A. Collection and Exhibition Expenses  o General			(Exclusions)	,
B. Other Program Expenses  o General			֥	
o What was included?		*		•
,			,	•
31 C				· · ·

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
FUND RAISING EXPENSES  o General				
o What was included?			(Exclusions)	,
( '	•			•
				•
3 h		•		

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
7. FACILITY EXPENSES  o General			(Exclusions)	
Other Facility Expenses What expenses were included in this category Example: new lighting, roof, etc.			•	· · · · · · · · · · · · · · · · · · ·
o If lines 60, 63, and 64 are large, ask if they are capitalizing rather than expensing.				
) [C 35.)				35.

)					
Item	Information Availability	Clarity of Item	Proper Categories	Other Comments	
B. MANAGEMENT AND GENERAL  O General	**		(Exclusions)		
o Travel (L66)	,		<u>`</u>		
What percentage of travel was local vs. out of town?		,		·	
o Travel How is travel distributed between program (L52) expenses and management and general expenses?			*		
		``			
35.,	***************************************	>		) = 1	

## Museums and Similar Organizations

9. OTHER AUXILIARY EXPENSES o General (Exclusions)	Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
	EXPENSES		•	(Exclusions)	

o What Items are included?

357

#### Museums and Similar Organizations

Item	Information	Clarity	Proper	Other
	Availability	of Item	Categories	Comments
10. TOTAL INCOME - TOTAL EXPENSES o General	17			

o Check for negative/ positive

350

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
II. ACCUMULATED SURPLUS/ (DEFICIT) BEGINNING OF THE YEAR  o General		1	b	
o Positive/Negative		. •		•

36,1

## Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
12. TRANSFERS IN  o General			-	
	,			

o What source were funds transferred from?

365

3. TRANSFERS OUT  o General		1		,
		1		
	Į.			
o Where were the funds transferred from?	,			
		•		•
`			•	
35		ı	, 4	$36_{ m G}$

#### FINANCIAL INFORMATION REVIEW FORM

#### Museums and Similar Organizations

Item	Information	Clarity	Proper	Other
	Availability	of Item	Categories	Comments
14. ACCUMULATED SURPLUS/ (DEFICIT) END OF YEAR  o General				_

o Positive/negative

36,

(365

# SECTION II FINANCIAL INFORMATION REVIEW FORM

	Item %	Information Availability	Clarity of Item	Proper Categories	Other , Comments
	E SHEET DATÁ		o		
o Ge	neral 🖢 🔍	•			*
	<b>\$</b>		•		
۰,			æ "		
o Po	sitive/Negative (L84)	· (	١	•	
	,			, <b>Q</b>	•
			·		• •
		·   †			•
	,		٠ .	•	•
		•		•	
	•			· ·	. •
31	), i		٠		
					$\frac{3}{2}$

# OPERATIONAL INFORMATION REVIEW

ltem .	Information Availability	Clarity of Item	Proper Categories	• Other Comments
I. PERCENTAGE OF PERMANENT COLLECTION ON DISPLAY		,		
o Did you have difficulty interpreting the word 'permanent'?	•		,	
		•		
		v 19	- <del> </del>	· · · · · · · · · · · · · · · · · · ·
2. SPECIAL EXHIBITIONS MOUNTED			,	
o How did you determine 'special'?				
			,	
			•	•
	,			
		·		
374			_	372

# OPERATIONAL INFORMATION REVIEW

Item	Availability	Clarity of Item	Proper Categories	Other Comments
3. WEEKS OPEN TO PUBLIC o General		·		•
4. TYPE OF ADMISSION  o Were the instructions for this question clear?				
A. Paid General o General				37.

### OPERATIONAL INFORMATION REVIEW

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
o Should there be another category within Paid General?			•	
,		,		
		,		
B. <u>Special Exhibitions</u> o General		·		
,				•
o Did you have difficulty interpreting 'special'?		·		
,		•		
•	14.			
37.0			•	
	,			370

#### **OPERATIONAL INFORMATION REVIEW**

ltem	Information Availability	Clarity of Item	Proper Categories	Other Comments
o Special Exhibitions			•	· · · · · · · · · · · · · · · · · · ·
o Performances	1			
		•		, <u> </u>
o Donation Requested				
o Free		· .		·
F. Price of Admission Per Person for All Categories	.,			
RIC 377				375

#### OPERATIONAL INFORMATION REVIEW

Item	Information Availability	Clarity of Item	Proper Categories	Other Comme	en <b>ts</b>
C. Donation Requested					
o General					•
D. Free				•	
o General				,	
		•	>	,	· · · · · · · · · · · · · · · · · · ·
E. Number of Admissions			•		
o Paid General - all categories				ł	
· ) ·					
37.7					357 -
·					•

### OPERATIONAL INFORMATION REVIEW

Item	Information Availability	Clarity of Item	Proper Categories	•	Other Comments
B. Number of Courses/ Programs o General				-	4.
					·
C. <u>Number of Enrollees</u> o General					
D. Price of Admission/ Tuition Fees  o How did you arrive at your response?				· ·	
331				•	35~

# SECTION III '... OPERATIONAL INFORMATION REVIEW

Item	Information Availability	Clarity of Item	Proper Categories	Other Commer	its
6. MEMBER SHIPS A. Type of Memberships o. Were the instructions for this item clear?	•			,	
· -	<b>Y</b>				
o General			•		
o Additional kinds Are any of these categories repetitive?	,		7	,	
,		9	•		·
335	•	ų		,	5 ±
C.			•	· 1	

# OPERATIONAL INFORMATION REVIEW

1			•	
ltem ,	Information Availability	Clarity of Item	Proper Categories	Other Comments
B. Number of Memberships o General	• .		,	
C. Rate (Total)  o Is the word 'total' confusing? If "yes", how would you reword it?				
· • • • • • • • • • • • • • • • • • • •				
D. Tax Deductible Portion	•	,		
o Are you able to separate this portion from the total membership rate?		•	•	•
350 C	• 1			350,

#### ✓ QPERATIONAL INFORMATION REVIEW

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
- How are these			1	
figures represented				
in your records?(			•	
(e.g., Total/Total and Tax Deductible				
Portion)			•	
·				
	•	-	•	
,				
		•		
	,			
7. PAID STAFF & HOURS				•
FULL TIME/PART TIME				
o Were the instructions for this question clear?				
for this question clear:				
		•		
· •				
			•	
,				
b				
354				355

#### OPERATIONAL INFORMATION REVIEW

Item <sup>*</sup>	Information Availability	Clarity of Item	Proper Categories	Other Comments	
o Were you able to split full time and part time staff?			, >		/
		*			
• .					
<ul> <li>For all categories of staff?</li> </ul>	•	(	£		
o Were you able to calculate		·		 	
total number of paid hours for full and part time staff?					
- For all categories of staff?	*			•	
				3 , ,	

#### SLC HON III

#### OPERATIONAL INFORMATION REVIEW

		of Item	Categories	Comments
8. TOTAL NUMBER OF DAYS WORKED BY FEE-FOR-SERVICE PERSONNEL?		•		
o Were you,able to obtain this information from your records, or did you have to do some calculations?	,	•	<b>پ</b> نج	
- Reword question?				
			,	
,				
311				39 <sub>2</sub>

#### IN-KIND SERVICES REVIEW

'Item'	Information Availability	Clarity of Item	Proper Categories	Other Comments
Instructional Paragraph Was it clear?	*			
•		•		
IN-KIND CONTRIBUTION		<u>.                                    </u>	·	
VALUATION o General (dollar figures?)				
•				
o Describe how you valued and allocated by type and function		•		
,				,
314.				39,

# IN-KIND SERVICES REVIEW

Item	Information Availability	Clarity of Item	Proper Categories		Other Comments	
CONTRIBUTED HOURS •						•
ó General .		•		•		•
•						·
		•				
o How did you determine in which staff catégory to place volunteers	· ·		:		,	
			,			
, , , , , , , , , , , , , , , , , , , ,		<del></del>		<u> </u>		
o· How did you arrive at the number of hours contributed by volunteers?	•	<b>*</b>	,			
					, 	
	*		•			
- Were you able to split full time and part time?			•			
34,,	<b>_9</b>			•	393	

#### IN-KIND SERVICES REVIEW

*	Item #	Information, Availability	Clarity of Item	Proper Categories	©ther Comments
	o How did you arrive at the number of unpaid hours contributed by employees	<b>V</b>			
		·	<b>,</b>		
	- Were you able to split full time and part time?				*···
	•	,			
RIC Foot Provided by ERIC	397	•			395

#### IN-KIND SERVICES REVIEW

			7	
Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
3. Rate for Valuation of Volunteers			1	•
o How did you arrive at this figure?				
		·		•
_		4	•	•
	•	, , , , , , , , , , , , , , , , , , ,	•	
o Different rates for different staff				
categories?		,	,	1
		£-	, 4	
* * * * * * * * * * * * * * * * * * * *	· · · · · · · · · · · · · · · · · · ·		•	· · · · · · · · · · · · · · · · · · ·
4. Information on Financial Statement				•
,	,			
-39.j	•	·. ·		ing
Residence of the second				,

#### APPENDIX D

REVISED QUESTIONNAIRES

Publication Organizations

Museums and Galleries

Performing Arts Organizations (Large)

Performing Arts Organizations (Small)

Arts and Cultural Organizations



#### WASHINGTON D.C. 20506



A Federal agency advised by the National Council on the Arts

ECONOMIC DATA SERIES QUESTIONNAIRE

PUBLICATION ORGANIZATIONS: LITERARY MAGAZINES AND SMALL PRESSES

10/3/30

DRAFT

#### PUBLICATION ORGANIZATIONS: LITERARY MAGAZINES AND SMALL PRESSES LABEL 1. GENERAL INFORMATION If he aine in salkess in its spell as seen hanged it ans Name, Title/Position, and Telephone Number of person responsible for the was in a ner in slease rawla ne completion of this guestionnaire: nort no unit enter he horrer no Vame: Title/Position: Telephone: ORGANIZATIONAL DESCRIPTION 1. Which of the following best describes your organization in terms of its principal artistic cultural output or production? IC Year INTO OVE DOX.) J(a) Literary Magazine (d) Literary Distribution Promotion Center 5) Small Press, Publishing House (e) Combination of (a), (b), and (d) above Combination of (a) and (b) above (f) Other (Please pper ity Which'st the following represent the major functions performed by your organization. In the first olumn, there the ONE pox which best describes the primary function; and in the second column, theck the boxes which best describe all secondary functions. Note that these functions are, in some cases, subsets of four general functional trunctional areas. Production, Distribution, Training, and Services. Primary Secondary Function Function (Check iCheck ALL ONLY ONE.) that apply.) ARTISTIC PRODUCTION performance, creation, aterpretation or production of artistic works (e.g., composition, publication of original literary works, production of artistic materials for mass necessitation). DISTRIBUTION OF ARTISTIC WORKS TO THE PUBLIC. mechanisms for bringing the artistic works produced to the intended audience through: Sponsorship, Presentation: presentation of arts events or exhibition of art at a entral gathering point for the public (e.g., readings, festivals, exhibits). Direct Sales, Rental: distribution of artistic works (sales or rentals) through a central facility or by direct mail to the ultimate consumer. Mass Media Dissemination: of direct dissemination of artistic works by means of mass ornmunication echanisms (e.g., radio/television broadcasts, newspapers). TRAINING AND EDICATION

For Artists, Professionals, formally organized-programs of instruction for professional development at all educational levels, including apprenticeships.

For The General Public. Yourses, workshops for the honprotessional public.

AR IS	SER	<b>VIC</b>	E5.
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provision of information, artistic, technical services, and/or resources to/constituents. 1 Funding sprovision of inancial assistance through grants, awards, scholarships, etc. Consultation/Technical Assistance: (provided to professionals or the public upon request.)

Space, Equipment, and Materials: provision of work/studio space, library or archive services, reconical equipment, etc

Other Nervices: (Specify) in what year did vour organization begin operation?

Year

Please oner kitche appropriate box indicating the ownership of each asset listed.  Your ganization Organization  Display the Assets (Specify.)  Please indicate below by other king the appropriate box which at the following are provided to your organization by nother organization, either for payment or free by charge (as an in-kind contribution). (Include (LET) employees tho are paid irrectly by that organization.)	Which of			_		
College/University   College/University   Private Individual   Arts Organization   Municipal/County   Indiatrials Commercial   Other (Specify )   State Government   Cother (Specify)	WHICH OF	f the following nost appropr	riately describes the legal status o	of vour organization	(i.e., vour go	verning authori
Arts Organization   Government   Industriali Commercial   State Government   Proposition   State Government   Proposition   State Government   Proposition   State Government   Proposition   State Government   State Governm		Private Nonprofit	Public	Othe	<u>·r</u>	
Other (Specify )  State Government  Federal Government  STOP: Remainder of questionnaire does not apply. Please return this questionnaire in the prepaid envelope provided. Trank you for your participation.  Shour organization under the auspines of another parent or vicitoring organization.  Please under the impropriate hox inquiating the ownership of that hisser listed.  Please under the impropriate hox inquiating the ownership of that hisser listed.  Please understandings  Other Assets (Specify)  Please understanding within the appropriate lock unlich of the following are provided to lock or reganization, wither for payment in free of charge fas in nexting contributions, directed (ETA) emprovises that are paid directly by that organization.  Store Administrative  Program/Production (Inclining Storage)  Thates  Maintenance  Firephone  Supplies  Other Administrative  Program/Production (Inclining storage)  Thates  Maintenance  Firephone  Supplies and Edupment:  Office Administrative  Program/Production (Inclining storage)  State (Specify)		College/University	College/University	Prive	ate Individual	
Other (Specify )    State Government   Other (Specify)		Arts Organization				
Please inducate below by the language at marge fas in owind contribution, thousand its program production for including storage.  Share store paid entering the appropriate box inducating the ownership of each laster intering angulation.  Please the latter store appropriate box inducating the ownership of each laster intering angulation.  Cand  Buildings  Store Assets (Specify.)  Please inducate below by the king the appropriate box united at the following are provided so over inquiration by nother organization, either for payment in tree at charge fas in owind contribution), thousand the LETA employees the are paid directly by that organization.  Space:  Officer Administrative Program Production functioning storage)  tioties  Maintenance Theorems  Differe Administrative Program Production functioning storage)  Malaries/ Ruges/ Benefits.  Noecdly types of staffs.	,	Other (Specify )	Government	For-	protit Organiz	ation
STOP: Remainder of guestionnaire does not apply. Please return this questionnaire in the prepaid envelope provided. Thank you for your participation.  Sour organization under the auspines of another parent or sneltering organization.  I had is the name of that organization.  Please increasing the appropriate pox indinating the ownership of each asset listed.  Cand  Buildings  Other Assets (Specify.)  Please indicate below by other sing the appropriate pox which of the following are provided to your inguitization by notice organization, either for payment in tree of charge (as in resind contribution). Uncode (LETA employees this are paid threathy by that organization.)  Space:  Strate Administrative  Program/Production (increasing storage)  Titles  Maintenance  Telephone  Subplies and Equipment:  Office Administrative  Program/Production (increasing enucles)  Salaries/Pages/Benefits.  Solerity types of starts)			State Government	Othe	r (Specify:)	
Please indicate below by their sing the appropriate box which if the following are provided to voir arganization of Crembia.  Please indicate below by their sing the appropriate box which if the following are provided to voir arganization of patient or expansion, either for patient or expansion or expansi			Federal Government			
Please indicate below by the suspines of another parent or shellering organization.  Please indicate below by the sing the appropriate box unith at the following are provided to cour arganization by their Assets (Specify.)  Please indicate below by the sing the appropriate box unith at the following are provided to cour arganization by nother organization, either for payment or tree at charge (as in n-kind contribution), thocade suff 3 employees must be paid tirefity by that arganization.  For Playment  For Playment  Free of C  Inchine  Administrative  Program/Production (Inchining storage)  times  Maintenance  Telephone  Supplies and Equipment:  Office Administrative  Program/Production (Inchining emicles)  Salaries/Ragey Benefits.  Specify types of staff;)		STOP: Remainder of prepaid envel	questionnaire does not apply. Pl	ease return this qui	estionnaire in	tne
Please ther Althe appropriate box industring the ownership of each asset fisted.  Please indicate below by ther king the appropriate box unich at the following are provided to cour inguitization by mother organization, either for payment or tree at change las in in-sund contributions, thousade c.ETA employees notice paid threshop that arganization.)  Place:    Officer Administrative   Programs Production functioning storage)						
Please interior the appropriate box indicating the ownership of each asset fisted.  Cand  Buildings  Other Assets (Specify)  Place of the following are provided to long arganization by nother organization, either for payment or free of charge (as in in-kind contribution). (Include CETA employees not are paid tirecity by that organization.)  Fix Payment  Program/Production (inclining storage)  Titutes  Maintenance  Program/Production (inclining storage)  Thicker Administrative  Program/Production (inclining storage)  Thicker Administrative  Program/Production (inclining storage)  Thicker Administrative  Program/Production (inclining storage)  National Administrative  Program/Production (inclining storage)	.s vour or	rganization under the auspic	es of another parent or sheltering	organization' (	Y 115	No ico to l
Sease indicate below by the king the appropriate box which if the following are provided to over againstation by nother viganization, either for payment or free of charge (as in n-kind contribution). (Include CETX employees thouse payment in the payment of the office of the payment of the paym	¥hat s•	the name of that organization	in '			
Sease indicate below by the king the appropriate box which if the following are provided to over againstation by nother viganization, either for payment or free of charge (as in n-kind contribution). (Include CETX employees thouse payment in the payment of the office of the payment of the paym						
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Sease indicate below by the king the appropriate box which if the following are provided to over againstation by nother viganization, either for payment or free of charge (as in n-kind contribution). (Include CETX employees thouse payment in the payment of the office of the payment of the paym	Please or	nerk the appropriate hox ind	licating the awnership at each ass	et listed		
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9. Is vour org	ganization part of a consortia which shares space, materials, or other services?	
	Yes No Go to Item (1. )	
). Please jes	scribe briefly the nature of the consorria arrangement.	
	,	
l. Are there organizati	any organizations which are subsidiaries, auxiliaries, or affiliates of your organization (i.e. on is the "parent" "sheltering" organization.)	, vour
	Yes No (Go to Item 15.)	
control <b>g</b> v	below the names of the affiliate organizations and indicate whether or not your organization er each. (If these organizations have their own boards and separate 501(c)(3) tax-exempt stepal control.)	ion has legal atus, vou
	Name	Legal Control
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-	<u> </u>	
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CCOUNTING	- RECORDKEEPING	
Does cour	organization have a bookkeeper or accountant?	
,	I res No	
nto separ :	organization follow fund accounting. (Fund accounting is an accounting system that its deate groupings that reflect the various restrictions imposed on the live of issets and that indicts were littlized for the piece intended purposes.)	es acrounts icate now
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). What sine	ending date of your ast fiscal year)	Month Day Year
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	TO HELP US UNDERSTAND AND VERIFY THE INFORMATION PROVIDED IN THIS QUI #OULD YOU PLEASE SEND A COPY OF YOUR YEAR-END STATEMENT (AUDITED, IF	ESTIONNAIRE.
3	A COPY OF YOUR IRS FORM 990 (IF APPLICABLE TO YOUR ORGANIZATION)	17 14 1044

3 411.

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PUBLICATION AND DI	STRIBL TION OF PER	RIODI	CALS	
charts. Note that the p	rice rates are Per Iss	iue. F	or prices, give the	the fiscal year reported, please complete the follo specific dollar and cent figure. IF YOLR ORGAN RING THE APPLICABLE FISCAL YEAR, SKIP TO
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portion which is view	TRIBUTION OF BOO	/12.3		
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PUBLICATION AND DISTRIBUTE OF DISTRIBUTE OF SIVE NORMAL HIGH/ORGANIZATION NEITH SKIP TO ITEM 6.	buted books during the Low ranges (excluding ER PLBLISHED NOR	ne fiso ig spec R DIST	rial discounts) in sp RIBUTED ANY BO Total Numb <b>e</b> r of	pecific dollar and cent figures. IF YOUR

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THER PUBLICATION	AND PRINTING ACT	IVITIES			
In the space provided nvolved during the fill atalogs, newsletters,	scar year reported. TS	other publication or , pec.fv **pes of nater	printing activities in rigis printed, such is o	which vour organization alendars, pamphlets,	on was directories,
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•	Fiscal Year Ending
NON-PUBLICATION ACTIVITIES	
12. Did you organize and offer any special events during that fiscal year? (e.g., performances, lectures, readings, educational programs)?	Yes No (Go to Item 14.)
13. Please specify the types of events and the attendance in the following chart.  (Estimates are acceptable.)	
Type of Event Attendance	
Did your organization produce materials for, and/or participate in, any proadcasting activities (radio or television) during that fiscal year?	Yes No (Go to Item 16.)
15. Please describe briefly below.	
16 Did you have a nembership or patronage program for raising funds (i.e., different categories of contributions to your organization)?	Yes No (Go to Item 18.)
17 Please indicate below the categories and their corresponding rates.	1
Category Rate	
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
18. During the fiscal year reported, now many weeks were you in operation?	. Weeks
•	

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Fiscal Year Ending	

#### **PERSONNEL**

Please complete the charts on the opposite page on employees, fee-for-service/contract personnel, and volunteers for each functional area listed, according to the following instructions and definitional criteria.

Employees: Those receiving wages or salaries whose earnings were reported to the Internal Revenue Service on a W-2 Statement.

•Number of Employees/Full and Part Time:

Place full time employees who spent all their time in one functional area only in the full time column. Place full time employees who work in two or more functional areas, as one part-time employees in each functional area in which they work. Place all part time and part-of-the-year (seasonal) employees in the part time column in the appropriate functional areas.

•Paid/In-kind (Unpaid) Hours Per Week:

Give the total number of hours worked per week, on a regular basis, by all employees in each functional area during that fiscal year. Paid and unpaid hours are asked for in order to reflect the real time required for the proper functioning of the organization.

•Employee Expenses.

Report gross earnings, including payments for annual and sick leave, overtime, employee's share of FICA, and other remuneration of a payment nature. Exclude any payroll taxes and tringe benefits (employer's share of FICA, retirement fund contributions, health insurance, unemployment insurance, and any other benefits)

Fee-tor-Service/Contract Staff:

Those individuals hired on a contract basis during that fiscal year, for whom no benefits were paid and no payroll taxes were withheld, and whose payments were reported to the internal Revenue privice on Form 1099.

Number of Contracted Staff and Total Expense:

Reput the total number of persons hired on this basis during the fiscal year reported and the total payments and/or honorariums received by them. (NOTE: Contracted services with outside firms (i.e., not individuals) are to be excluded here and reported later in Section III.)

Volunteers: Those whose services are an essential part of the organization's efforts, and if not donated, would be performed by paid staff. CETA workers whose wages are not paid directly by your organization should be included here.

Number of Volunteers and Number of Hours:

Report the total number of persons who worked as volunteers for your organization during the fiscal year reported. If available, indicate in the appropriate column the total number of hours contributed by these persons.

daine of Volunteered Time:
possible, please indicate the

possible, please indicate the value in dollars, according to the level of skill and the nature of the work performed, of the time contributed by each category of volunteers.

Functional Area: Please allocate personnel according to the time spent during the fiscal year in the following functional areas. (These are parallel to categories which appear later in Section III and relate to functional areas of expenses as reported on the IRS Form 990.)

- Management and General Administration: the overall management and functioning of the organization. The
  direct supervision of program service or fund raising should be allocated to those functional areas.
- \*Fund Raising: the effort expended and the cost of soliciting contributions and grants.
- •Publication and Program Services: those activities conducted by the organization on which its tax-exempt status is based (or would be based if this organization is not a tax-exempt private organization).

Professional Services: editors, writers, illustrators, photographers, i.e., the artistic staff

Production: printers, press operators, etc

Other: all other personnel not accounted for in the preceding categories



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9.			EMPLOY	EES		,		
	Number of En	nplovees	Number of	Number o	-	-		
	Full Time	Part Time	Paid Hours Per Week	In-Kind (l Hours Per		Total Emplo Exp <b>ense</b>	vee	
Management and General Administration						\$	<b>b</b>	•
Fund Raising						\$	•	
Publication and Program Services				J L				
Professional Professional						5		
Production						5		
Other (Spec.fv:)				1		5		
				Total Publicati Program Servic		>	•	
•The expense f	igures reported h	ere should ma	tch those report		poves	, and	<u> </u>	
		ere should ma OR-SERVICES RACTED STAI				, and		
	FEE-FG CONTE Number of Peop With Whom	ÖR-SERVICES RACTED STÅI	S/ FF		<b>.</b>		rs To	tal Value Volunteered ne
Aanagement und General	FEE-FC CONTE	ÖR-SERVICES RACTED STÅI		ed in Section III, Number of	<b>.</b>	VOLUNTEERS Number of Hou If Available)	rs To	Volunteere
•The expense for the expense f	FEE-FG CONTE Number of Peop With Whom	OR-SERVICES RACTED STAI ole Total E	S/ FF	ed in Section III, Number of	<b>.</b>	VOLUNTEERS Number of Hou If Available)	rs Tor	Volunteered ne
Management and General Administration Fund Raising	FEE-FG CONTE Number of Peop With Whom	OR-SERVICES RACTED STAI	S/ FF	ed in Section III, Number of	<b>.</b>	VOLUNTEERS Number of Hou If Available)	rs Ton	Volunteered
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Annagement and General Administration Fund Raising Dublication and Program Services	FEE-FG CONTS Number of Peop With Whom	OR-SERVICES RACTED STAI	S/ FF	ed in Section III, Number of	<b>.</b>	VOLUNTEERS Number of Hou If Available)	rs Too	Volunteered
Management and General Administration Fund Raising Diplication and Program Services Professional	FEE-FG CONTS Number of Peop With Whom	OR-SERVICES RACTED STAIR  Total E  \$ \$ \$	S/ FF	ed in Section III, Number of	<b>.</b>	VOLUNTEERS Number of Hou If Available)	rs Too	Volunteered

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Ш.	FINANCIAL	INFORMATION

Fiscal Year Ending	

In this section, we are seeking information on your income sources and expenses for current operations. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses: Please respond to the items in this section with reference to the fiscal year indicated in the upper right corner of each page.

INCOM	F
TINCUIV	

1. EARNED INCOME: All income received through direct sales to the general public or from other public and private entities as payment for the provision of services by your organization. Include all contract fees, allocations, and grants for which specific services were required (usually via payment from a third party). Exclude income received for use by the organization for general operating purposes, which is to be reported under SUPPORT INCOME.

Publication Activity Income: total receipts excluding any retail sales taxes from book, magazine, and other publication sales. Record contract fees or "grants or allocations with services required" for other direct publication related services (from such sources as universities, foundations, local government, etc.) in box If subscription sales include any portion that is viewed as a tax deductible contribution, exclude that amount here and include it in

Other Earned Income: total receipts from nonquolication related activities excluding any taxes.

- •Events: total income received from lectures, readings, performances, festivals, etc., including both those sponsored/co-sponsored by your organization and those sponsored by other organizations. If the amount entered includes both direct ticket sales and contract fees, enter the amounts received from each source where indicated.
- Advertising Income: total receipts from sale of advertising space, etc.
- •Investment Income: income from investments and savings accounts, including all dividends, interest, realized gains/(losses) on sale of any investments and proceeds from the sale of non-capitalized assets.
- •Concessions: total receipts from sale of food, beverages, and other miscellaneous articles, excluding any retail sales taxes, and any amounts resulting from fund raising activities.
- SUPPORT INCOME: all income received as support for general operating purposes from public and private sources, n the form of contributions, tax subsidies, fund raising activity receipts, allotments from parent organizations, and grants and allocations for which no specific services were required. Exclude any contributions of in-kind services, facilities, space or materials which are to be recorded where appropriate in Item 4.

Private Grants and Contributions

- •Individuals: total contributions from individuals, including any portion of subscriptions which were considered tax deductible.
- ·Business: total contributions from corporations, proprietorships, company foundations, etc.
- •Service Organizations and United Arts Campaigns: income from outside fund raising organizations and federated fund raising drives such as the United Arts Fund, and from organizations such as the Coordinating Council of Literary Magazines (CCLM).
- •Fund Raising Events: receipts (including sale of T-shirts ) from special fund raising events sponsored by your organization or any affiliated support group.

Parent Organization Appropriation or Allotment: cash payment from "parent" or other supporting institution for general operations. Payments for specific services should be included under EARNED INCOME.

Covernment Grants and Contributions: all grants received for general support from any government source. A listing of possible government sources is included below in Item 3. Grants and allocations with services required and contract fees should be included under EARNED INCOME.

#### INCOME BY SOURCE

Please complete the schedule on the opposite page by indicating the total amount of income (either earned or suport) received during that fiscal year from each of the sources listed. Instead of asking for amounts from each source for each of five income items, we ask that you indicate the total amount your organization received from each of these sources. This chart is a transformation of the amounts reported as:

Earned Income: Contract Fees Support Income: Business Support Income: Foundations

Support Income: Parent Organization (if a public institution such as a state university)

Support Income: Government



·	Fiscal Year B	Ending
EARNED INCOME		
Publication Activity Income		•
Income From Materials Published In-House		
Periodicals/Magazines: Subscriptions		\$
Periodicals/Magazines: Single Copy Sales		1 .
Book Sales		\$
Other Publication Sales		\$
Contract Fees, Grants and Allocations Where Services Are Required (S	pecify sources:)	
		. §
Rovalty, Copyright, Sale of Rights		,
Income From Distribution of Materials Published by Others (Specify types	of materials:)	
	•	
·	,	Ś
Total Publication Activity Income		\$
	• • • •	
Other Earned Income		<u>,                                      </u>
Events (ticket sales: \$ , contract fees: \$ -		. \$
Advertising		.   5
Investments		. \$
Concessions		. 5
Other (Specity:)		<b>S</b>
·		
		\$
Total Other Earned Income		5
TOTAL EARNED INCOME		. \$
SUPPORT INCOME		
Private Grants and Contributions		
Individuals		\$
* Business		5
Foundations and Trusts (Private)		\$
Service Organizations and United Arts Campaigns		\$
Fund Raising Events	· • · · · · · ·	. \$
Other (Specify:)	,	
		\$
Parent Organization Appropriation or Allotment		<b>Š</b>
Government Grants and Contributions		\$
TOTAL SUPPORT INCOME		\$
TOTAL OPERATING INCOME		\$



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``		Fiscal Year Endin	g
3. INCOME BY SOURCE			-
PRIVATE	Total Amount Received	PUBLIC	Total Amount Received
Business, Corporate Foundations	\$	NEA	\$
Private Foundations	\$	CETA (only cash payments vou receive to pay CETA employees)	\$
Other (Specify; e.g., university)	\$	State Sources (including State Arts Agencies)	\$
1,	\$	Public Colleges and Universities	\$
		Local & Regional Government Sources	\$
		Local School Boards	\$
EXPENSES AND IN-KIND DONATION	NS .	• • • • • • • • • • • • • • • • • • • •	
Please complete the chart on the opporarea which are defined as follows:	osite page which catego	orizes expenses by type of payment arrangemen	t and by functional
Payment Arrangements:		4	
•In-House: type of service or it	em is provided by your o	own organization and is expensed.	
•Contracted · type of service or it a contract arranger	tem is provided from ou nent).	itside your organization and you pay for it (usua	.lly und <b>e</b> r
•In-Kind: service or cost is do (NOTE: Be sure to i	nated to your organizati nclude contributions fro	ion (e.g., free space, materials, or use of a preson other organizations as included in Section I,	s). Item 3. )
Functional Areas:		•••	
<ul> <li>Management and General: the over raising or program services should</li> </ul>	erall management and fu be included below in the	unctioning of the organization. Direct supervisose categories respectively.	ion of fund
•Fund Raising: the effort expended	f and costs associated w	ith soliciting contributions and grants.	•
<ul> <li>Publication and Program Services: is based (or would be based).</li> </ul>	those activities conduc	cted by the organization on which its tax exemp	ot status
The expenses in the chart have been p "Benefits", and "Occupancy". The ren	naining items can be cor r categories, by listing ti	tional areas. Please complete the line items "F mpleted either by allocating your expenses to the hem under "Other"; whichever is easier for you	
IF YOU HAVE FILLED OUT AN IRS F NOTE THAT ITEMS FROM PART III	FORM 990 FOR THE FIS OF THAT FORM CAN B	SCAL YEAR REPORTED IN THIS QUESTIONN. BE INSERTED EASILY INTO THIS CHART.	AIRE. YOU WILL
Line Item Definitions:			
<ul> <li>Personnel: Transfer the figures fo</li> </ul>	und in Items 19 and 20	0 ', respectively.	
<ul> <li>Benefits: Enter the total amount is of FICA, retirement fund contribu- to employees.</li> </ul>	for <u>all</u> payroll taxes and tions, health and unempl	fringe benefits in box . Include employer loyment insurance premiums, and any other ben	's share efits extended
space provided. Aote mat occupan	icy occurs under both th ral use/office space unde	ustodial costs. Specify the nature of each expense Management and General and the Program Select Management and General, and costs associated.	
•Depreciation: Include <u>all</u> deprecia blank.	tion in this box. If you c	do not capitaliz <del>a</del> equipment and depreciate it, l	eave this

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Fiscal Year Ending 4. EXPENSES AND IN-KIND DONATIONS Management and General In-House Contracted Out Value of In-Kind \$ \$ Personnel(\*) Benefits Occupancy (Specify:) \$ Telephone Office Supplies & Equipment Other (Specify:) \$ Fund Raising \$ Personnel (\*) Other (Specify:) \$ Publication and Program Services Personnel (\*) Occupancy (Specify:) \$ Supplies s Equipment\* Travel Printing Postage and Snipping Advertising and Promotion Binding Subscriptions, Memberships \$ Returns From Sales Other (Specify:) \$ \$ \$ TOTAL (BEFORE DEPRECIATION) Depreciation TOTAL EXPENSES (Add boxes \_\_\_\_, \_\_\_\_, and \_\_\_

				Fiscal Year Endin	g	
FUND BALANCES (SURP	LUS/(DEFICITS)				,	
5. What was your Operation (i.e., your Total Income	ng Surplus/(Deficit) - Total Expenses)	for that fiscal ye  (Subtract box	ear from box	)	\$	
6. If you follow fund accor	unting, complete co	olumn A below.	Otherwise, complete	column B .		
	٠.			В	,	
Fund	Accounting		All Others			
FUND BALANCE (Beginning Of Year	5		ACCUMULATED SU (Beginning Of Year)	RPLUS/(DEFICIT)	\$	
TRANSFERS IN	\$		ANY EXTRAORDIN	ary additions	\$	
TR ANSFERS OUT	\$		ANY EXTRAORDIN. (Expenses)	ARY SUBTRACTIONS	\$	
FUND BALANCE (End of inear)	\$		ACCUMULATED SU (End Of Year)	RPLUS/(DEFICIT)	\$	
BALANCE SHEET DATA						
Total Assets (All Front Total Assets (R) Total Liabilities	unds) estricted Funds)	Beginning Of You	ear End Of Ye	ear		
8. Please complete the fol fiscal year reported. Sp Market: the realizable	ecify the basis of e camount for which at the time of acqu	each valuation acc an asset can be so disition.	cording to the follow.	ing definitions:	of the	
	Basis of Valu	ation	Amount			
Physical Plant Inventory Copyrights			\$ \$ \$			
		-				

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completes form in the postage paid envelope provided to:

Economic Data Series Informatics Inc 6011 Executive Boulevard Rockville, Maryland 20852



### NATIONAL ENDOWMENT FOR THE ARTS



A Federal agency advised by the National Council on the Arts

ECONOMIC DATA SERIES QUESTIONNAIRE

MUSEUMS AND GALLERIES



10/3/80 DRAFT

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 -	,,	_	

#### MUSEUMS AND GALLERIES

#### SECTION I

#### GENERAL INFORMATION

		,	
			LABEL
<u>(</u> )	If the name incorrect po	or address on this lebe	has been changed in any wey or is in error, please draw a line through the rection.
ORC	ANIZATIONAL	DESCRIPTION	
2)	Which of the (Check only	following best describ	one your organization in terms of its principal artistic/cultural purpose?
		Art Museum/Gallery	(fine arts, decorative arts, etc.)
1			torical Society or Commission (houses, sites, etc.)
			anical industrial, etc.)
	17		Please identify speciality
	_		T pecienty i
	-	Other (Please specify	
		- in the special	
3	In the space p	rovided below, please	describe briefly the nature of the collections/exhibits which are naintained
,		·	
		ŕ	
_			
••	Which of the f	ollowing represent the	major functions performed by your organization? In the first column, check
	describe all se	condary functions. No	the that these functions are in second column, check the boxes which best
		ution, Production, Tra	ining, and Services,
	Primary Function	Secondary Function	
	(Check	Check ALL	
	ONL ONE	that apply.)	
			DISTRIBUTION OF ARTISTIC WORKS TO THE PUBLIC
			mechanisms for bringing artistic works produced to the intended audience throughs
	7		Sponsorship/Presentations presentation of arts/cultural events
			exhibitions of art at a central gethering point for the publid (E.g., exhibits, performances, films)
	_	_	Direct Sales/Rentals distribution of artistic works (sales or rentals)
		١.	through a central faculity or by direct mail to the ultimate consumer
			Mass Media Dissemination: direct dissemination of artistic works
		. ,	by means of mass communication mechanisms (e.g., radio/television broadcasts, newspapers).
			ARTISTIC PRODUCTION
		_	performance, creation, interpretation or production of artistic and media works.
			TRAINING AND EDUCATION:
3	,—		For Artists/Professionalsy formally occasioned
			for professional development at all educational levels, including apprenticeships,
	r		For The General Public: courses/workshops for the nonprofessional
	لب		public.
		•	SERVICESI
			<ul> <li>provision of information, artistic/technical services, and/or resources to constituents.</li> </ul>
	_		Research: investigations designed to provide specific instructions
		_	or literage to the moseum lield"
		_	Fundings: provision of timescent assistance through grants, awards, scholarships, etc.
		_	Consultation/Technical Assistances (provided to professionals
		-	or the public upon request,)
			Space, Equipment, and Materials: provision of work/studio space.
	-		tionally of archive services, technical equipment, etc
			Other Services: (Specify-)



Chu	idren/Youth		
vin	ority Group(s) (Sp	eci(yı);	
Oth	er (Specify)		
In what year did ;	your organization b	regin operation or first open to the public	,
(e.g., your year o	f founding or year	of original charter, whichever is earlier)	Year of Fou
NIZATIONAL RE	<u>LA TIONSHIPS</u>		
		ne your organization's governing authority including collections and installations but	
Private Nonor	<u>rofit</u>	Public	Other
College/Unive	PSITY	College/University	Private Individual
Arts Organiza	tion	- Municipal/County	Industrial/Commercial
Other (Specify	<i>p</i> t )	Government	For-profit Organization
		State Government	Other (Specify:)
		Federal Government	
	STOP	Remainder of questionnaire does not apply. Please return this questionnaire	
		in the prepaid envelope provided. Thank you for your participation.	_
is your organization	on under the auspid	ces of a parent or sheltering organization	- , <b>,</b>
Yes		to Item (I)	
—— That is the name	of that organization	<del>-</del>	
	Name	e of Parent Organization	
			A
Please check the	appropriate box inc	dicating the ownership of each type of as	set listed.
Your	Parent or Other		A set listed.
		<b>,</b> -	ন Set listed.
Your Organization	Parent or Other	r - Land	A set listed.
Your Organization	Parent or Other	<b>,</b> -	A set listed.
Your	Parent or Other	Land Buildings Collections	A set listed.
Your Organization	Parent or Other	r - Land Buildings	A set listed.
Your Organization	Parent or Other	Land Buildings Collections	Set listed.
Your Organization	Parent or Other	Land Buildings Collections	Set listed.
Your Organization	Parent or Other	Land Buildings Collections	Set listed.
Your Organization  Please indicate be wrother organizati	Parent or Other Organization	Land Buildings Collections Other Assets (Specify*) The appropriate box which of the following still payment or free of charge (as an in-	are provided to your organization
Your Organization Please indicate be inother organization who are paid direct	Parent or Other Organization  itiow by checking the control of the	Land Buildings Collections Other Assets (Specify)  The appropriate box which of the following strial payment or free of charge (as in intation.)	are provided to your organization
Your Organization  Please indicate be wrother organizati	Parent or Other Organization	Land Buildings Collections Other Assets (Specify)  The appropriate box which of the following strial payment or free of charge (as in intation.)	are provided to your organization
Your  Organization  Please indicate be unother organization directly be are paid directly partial.	Parent or Other Organization  itiow by checking the control of the	Land Buildings Collections Other Assets (Specify)  The appropriate box which of the following strial payment or free of charge (as in intation.)	are provided to your organization
Your  Organization  Please indicate be unother organization directly be are paid directly partial.	parent or Other Organization  biow by checking it ion, either for a pa fity by that organiz  Free Of Charge (In-Kind)*	Land Buildings Collections Other Assets (Specify*)  The appropriate box which of the following situal payment or free of charge (as in instations)	are provided to your organization
Please indicate be unother organization organization.  Proposition of the proposition of the paid directly of the paid directly organization.	parent or Other Organization  biow by checking it ion, either for a pa fity by that organiz  Free Of Charge (In-Kind)*	Land Buildings Collections Other Assets (Specify*)  The appropriate box which of the following strial payment or free of charge (as in instations)  Spaces	are provided to your organizations (Include CET
Please indicate be unother organization organization.  Proposition of the proposition of the paid directly of the paid directly organization.	parent or Other Organization  biow by checking it ion, either for a pa fity by that organiz  Free Of Charge (In-Kind)*	Land Buildings Collections Other Assets (Specify-)  The appropriate box which of the following strial payment or free of charge (as in installing)  Spaces Office/Administrative	are provided to your organizations (Include CET
Please indicate be unother organization organization.  Proposition of the proposition of the paid directly of the paid directly organization.	parent or Other Organization  biow by checking it ion, either for a pa fity by that organiz  Free Of Charge (In-Kind)*	Land Buildings Collections Other Assets (Specify)  The appropriate box which of the following strial payment or free of charge (as an instation.)  Spaces Office/Administrative Program/Production (incl.)	are provided to your organizations (Include CET
Please indicate be unother organization organization.  Proposition of the proposition of the paid directly of the paid directly organization.	parent or Other Organization  biow by checking it ion, either for a pa fity by that organiz  Free Of Charge (In-Kind)*	Land Buildings Collections Other Assets (Specify*)  The appropriate box which of the following prital payment or free of charge (as in instation.)  Spaces Office/Administrative Program/Production (including)	are provided to your organizations (Include CET
Your  Organization  Please indicate be unother organization directly be are paid directly partial.	Parent or Other Organization  itiow by checking the control of the	Land Buildings Collections Other Assets (Specify*)  The appropriate box which of the following strial payment or free of charge (as in instantion.)  Spaces Office/Administrative Program/Production (including) Utilities Maintenance	are provided to your organizations (Include CET
Please indicate be unother organization organization.  Proposition of the proposition of the paid directly of the paid directly organization.	parent or Other Organization  biow by checking it ion, either for a pa fity by that organiz  Free Of Charge (In-Kind)*	Land Buildings Collections Other Assets (Specify-)  The appropriate box which of the following artial payment or free of charge (as an installing)  Spaces Office/Administrative Program/Production (inchit) Utilities Maintenance Telephone	are provided to your organizations (Include CET
Please indicate be unother organization organization.  Proposition of the proposition of the paid directly of the paid directly organization.	parent or Other Organization  biow by checking it ion, either for a pa fity by that organiz  Free Of Charge (In-Kind)*	Land Buildings Collections Other Assets (Specify-)  The appropriate box which of the following strial payment or free of charge (as in installing)  Spaces Office/Administrative Program/Production (inclided) Utilities Maintenance Telephone Supplies and Equipments	are provided to your organization and contribution. (Include CET
Please indicate be unother organization organization.  Proposition of the proposition of the paid directly of the paid directly organization.	parent or Other Organization  biow by checking it ion, either for a pa fity by that organiz  Free Of Charge (In-Kind)*	Land Buildings Collections Other Assets (Specify)  The appropriate box which of the following strial payment or free of charge (as an instation.)  Spaces Office/Administrative Program/Production (inch Utilities Maintenance Telephone Supplies and Equipments Office/Administrative	are provided to your organization and contribution. (Include CET
Please indicate be unother organization organization.  Proposition of the proposition of the paid directly of the paid directly organization.	parent or Other Organization  biow by checking it ion, either for a pa fity by that organiz  Free Of Charge (In-Kind)*	Land Buildings Collections Other Assets (Specify*)  The appropriate box which of the following citial payment or free of charge (as in instation.)  Spaces Office/Administrative Program/Production (incl) Utilities Maintenance Telephone Supplies and Equipment: Office/Administrative Program/Production (incl)	are provided to your organization and contribution. (Include CET
Please indicate be unother organization organization.  Proposition of the proposition of the paid directly of the paid directly organization.	parent or Other Organization  biow by checking it ion, either for a pa fity by that organiz  Free Of Charge (In-Kind)*	Land Buildings Collections Other Assets (Specify*)  The appropriate box which of the following citial payment or free of charge (as in instation.)  Spaces Office/Administrative Program/Production (incl) Utilities Maintenance Telephone Supplies and Equipment: Office/Administrative Program/Production (incl) Salaries/Wages/Benefitsi	are provided to your organization and contribution. (Include CET
Please indicate be unother organization organization.  Proposition of the proposition of the paid directly of the paid directly organization.	parent or Other Organization  biow by checking it ion, either for a pa fity by that organiz  Free Of Charge (In-Kind)*	Land Buildings Collections Other Assets (Specify*)  The appropriate box which of the following citial payment or free of charge (as in instation.)  Spaces Office/Administrative Program/Production (incl) Utilities Maintenance Telephone Supplies and Equipment: Office/Administrative Program/Production (incl) Salaries/Wages/Benefitsi	are provided to your organization and contribution. (Include CET
Please indicate be unother organization organization.  Proposition of the proposition of the paid directly of the paid directly organization.	parent or Other Organization  biow by checking it ion, either for a pa fity by that organiz  Free Of Charge (In-Kind)*	Land Buildings Collections Other Assets (Specify*)  The appropriate box which of the following citial payment or free of charge (as in instation.)  Spaces Office/Administrative Program/Production (incl) Utilities Maintenance Telephone Supplies and Equipment: Office/Administrative Program/Production (incl) Salaries/Wages/Benefitsi	are provided to your organization and contribution. (Include CET



	ries	No (Skip to Item 15)							
•	Please describe briefly the	nature of the consortia arrangeme	ent.						
. 5	Are there any organization is the "parent"/"sheltering"	s which are subsidiaries, auxiliarie Lorganization )?	s, or affi 1	liates of	zour orga	nizatio	nue.v	our arga	nizatio
	√ es	No (5ktp to It+n 1 <sup>†</sup> )	4.		,				
, 2	ontrolover each (If these	s of the affiliate organizations and Organizations have their own boa	d indicate rds and se	whether	or not vo	ur orga ix-exer	anizatior npt stat	n has lega us, vou	<b>3</b> 1
	to not have legal control.) Name		Legal 3	ontrol'	٠				
			Yes	٧o					
	/								
		•							
			ſ						
			-						
. 3.	ਐease indicate which data,					-			
					•				
100	NTING RECORDICEPING	<u>.</u>							
*	iDoes vivir organization hav	e a bookkeeper or ac ountant?			•				
•	Y es —	No							
2'	to separate groupings that	ow fund accounting? (Fund decour reflect the largue restrictions of or their intended purposes)	nting s ar nposed ar	תעיכי ז'ל ב ד* ר	ting syste of assets	n that and th	fivides at indica	iccounts Ite how	
	ı es	٧٥					r		
2 6	Dn yhat basis are your book	is and financial records kept?							
	- Casn								
	Modified Cash/Modif	ied 4ccrual							
	Accrial	•			=				
22	What is the ending date of ;	your ast fiscal year?				1	,		
••	a late is the ending date of	TOUR AST TISCAL YEAR			Mont	·	Day	r ear	:
VOLE	PLEASE REPORT ALL I	NFORMATION IN THIS QUESTIONS DATE IN THE UPPER RIGHT C	NNAIRE ( ORNER C	ON THE	BASIS OF LPAGE #1	THE :	ABOVE F	TSCAL S.	
	TO HELP US UNDERST FOULD YOU PLEASES	AND AND VERIFY THE INFORMA END A COPY OF YOUR YEAR-E LIRS FORM 990 (IF APPLICABLE	ATION PR	EMENT	IN THIS	QUEST	IONNAI	RE.	
		~. <i>C</i>						٠	

shour grganization part of a consortia which shares space, materials, or other services?

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41.,

Fiscal	Year	Ending.	

# SECTION II DPERATIONAL INFORMATION

<u>. U</u>	LECTIONS AND EXHIBITIO	43		
	During the fiscal year repo	orted, what vas the size of yo	our exhibition space?	4
	Indoor	Outdoor		
	Square Feet	lcres		
	Did you have a permanent	collection?		
	Yes No	) (Skip to Item (4 )	•	
	#hat percentage of your p	ermanent collection were voi	able to display at any one time	,
	<u> </u>			
	Did you display any special	Lexhibitions (other than nerm	anent installations) during that	ear '
		(Skip to Item 7 )		
		, tokip to telli		
	How many?Exhil	Ditions Displayed		
	How many of these were m	nounted by your own organiza	tion'	
		<u> </u>		
	Exhibitions V	founted		
			le some ineasure of "size" of the	
	w any relevant neasures that	you think would be useful in	d that you could reasonably prov	ide, if isked.
			,	1
				1
EΝ	ERAL ATTENDANCE AND	DMISSION FEES		
	•	at fiscal rear were your facil	ities your to the public 1	
	Troub Marin Wooks daring Wi	de lisem real were your den	rites open to the public	Weeks
	How many hours per week,	on the average, were your ta	cilities open to the public?	·
				Hours Per Ve
	Was a general admission fe	e (either fixed or suggested)	charged to your exhibits during t	hat year?
	Yes Yo (Sk	aptoltem []4 )	,	
	What was the general admi	ssion fee? (If suggested, ansi	wer $\frac{1}{3}$ If fixed, answer $\frac{1}{2}$ )	
	į	5		
	ouggested Donation:	Please complete the follows there of the follows		
	\$	on types of general admir corresponding fees.	ston and	
		Admission Category	Fee	
		Members	;	
		Individuals (Specify categ	gories:)	
		L	\$	
		<u> </u>	\$	
			5	
			_ <del>`</del>	
		Groups (Specify categori	<u>es:)</u>	
		<u> </u>	<u> </u>	
			<u> </u>	
			\$	



4.

	•		•
î i	That was the 'otal general attendance (num	nb <b>e</b> rof nu	seum visits) to your facilities during
	the fiscal year reported? (Estimates are ac	ceptable)	- "
	Total Attendance		
. 2.	How many group admissions were included in	n this tota	12
	Number of Persons Number of G	1	
	Number of Persons Number of G Admitted with Groups	roups	
13	Does the total attendance to the li	above in	clude admission figures for any of the following?
		Yes	No
	Special Exhibitions		<del>_</del>
	Educational Programs (courses, lectures, Workshops)	_	
	Performances	-	-
	Other Special Events	٦,	· -
	(galas, film showings)		4
	"Branch" "Outreach" Facilities/Mobile Units	_	_
	(at locations other than your main physical plant)		
	1		
	THE EXHIBITION ATTENDANCE AND ADMIS	_	
•	<ul> <li>Vas i separate admission fee charged (either chat fiscal year?</li> </ul>	fixed or s	suggested) to any special exhibitions displayed during
	res No (Skip to Item 16.	)	
5	What was the range of tees charged?		
	High Low		
	Fixed S S		
	Suggested S S	-	
	Jonation	_	
<b>73.</b>	What was the rotal attendance at all special of		Filisplayed during that year?
	Attendance — Attendance	ite	
- D.L.	ATIONIA ACTIVITIES		
	ATIONAL ACTIVITIES		
<b>.</b>	Ouring the fiscal year reported, did your orgal educational institutions to teach courses with	inization h in their cu	ave any formai arrangements with any accredited arriculae?
	Yes No (Skip to Item 19. )	)	,
3.	#ith ow many institutions?		
	Accredited Institutions		
	Did your organization offer a formal regularly	r scheduler	d educational program for which ruition was charged
	7 E , 4 SCHOOL)		
	Yes No (Skip to Item 23.)		
	How many courses did you offer during that ye separate courses.)	ear? (Cou	nt multiple sections or repetitions of a course as
	Courses		
		•	
	, what was the total course enrollment? (Coun	it the same	e student enrolled in two courses as two students.)
	Course Enrollment		
	•	•	

Fiscal Year Ending



22.	What was the	range of tuition f	ees per course 1				
		Turtion					
	High	>					
	Low	\$					
ij.	Old your organiesigned to tr	nization ofter a fo ain professional in	ormally structured	d education	al program (such	is in internship program) spe	cificall
	Yes	No (Skip to	) [tem 25 )				
Ž+.	How many per	sons were enrolled			•		
-		7					
	Internsi Enrollm	-r				,	
25	Did vour organ	nization offer/pres e offerings at "bra	sent any other edu	ucational pi h" locations	rograms/activitie	s (workshops, lectures) during	that
	Yes		) Item 27, )				
25	How many such	h programs were o	offered and what	was the tot	al attendance"		
	<u> </u>			1	— Cannot e	Stunate	
	Other E Program	ducational	Total Atten	idance	- Attendar		
258	FORMANCE AND	MEDIA ACTIVIT	TES				
27	Did your facili	ty have an auditor	ium suitable for j	performano	es '		
_	Y es	No					•
23	Did vou sponsor	r anv live p <b>erfor</b> m	ances during that	tyear?			
	Yes	No (Skip to	) Item (30.)			•	
9	How many perf	ormances were gi	ven and what was	the total a	attendance?		
		i	,	_	ot estimate		
•	Pertorm	ances \	ttendance		dance		
1)	Did you sponsor	anv media event	s (film festivals, s	videotape s	howings, etc.) dur	ing that year?	
	Yes	No (Skip to	Item 32. )				
1:	How many such	ev <u>ents</u> were spon	sored and what w	as the tota	Lattendarice?	•	
		<u> </u>	<del></del>	Canno	it ëstimate		
	Media Es		tendance -	\tren	dance		
2.	Did your organi.	zation produce an	y media works du	ring that ve	ear (films, videot;	apes, -tc.)	
	Yes	No (Skip to	Item (34., )				
3.	dow many '						•
		Wedia Works					
N TE	DE ACHIC SHAILE	UTV DRAGBAGE					,
		ITY PROGRAMS,					
4				at any sites	other than your r	nain physical plant?	
	Yes	No (Skip to Item	37., )				
5	At now many other vehicle or group	her sites? (If you of vehicles which	maintain exhibiti travel together :	ons in mobi as one site	ile units such as t )	railers or trucks, count éach	
	- <del></del>						
	Sites		,				

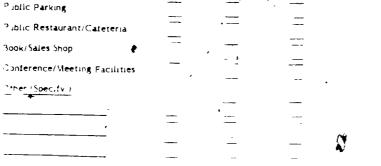
Fiscal Year Ending / /

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42.

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	•				•	
					Fiscal Year Endin	gl
36,	#hich of the following activities	were offered a	t these sites?	(Check all that	apply)	
	Exhibitions					
	Performances/Media Even	ts ·				
	Lectures/Other Educations	il Offerings				
	Other (Specify )		<b>,</b>			
		•				
RES	SEARCH ACTIVITIES AND LIBRARY	SER VICES			,	
<del>3</del> 7.	Oid your organization engage in fo are investigative projects carefull the museum staff, and whose outc	ly designed, exe	Cuted, and re	ported to provide	le specific information	earch project needed by
	Yes 'No (Skip to I	tem (39, )		,		
38.	Was research the primary function	of your organ	ization during	that year?		
_	Yes No					
19	Did vor institution have a library maintained with the services of a	(a catalogued : Trained libraria	collection of in on at least	public ations/ina a half-time pasi	terials related to your r	ollections
	- Yes No					
UE1	1BERSHIP/PATRONAGE				•	
_ <del>-`-</del> _	IDER JIH - F KINO VIGE					
·).	Did you have a membership/patron	iage program d	uring that ve	ir?	•	
	Yes No (Skip to I	:em 42- )				
1	In the chart below, specify for that and the fee charged and, if applica	t year the cate ible, any portio	gories of nen n of that tee	nbership, the nu which was tax i	inber of inembers for electrible (i.e., consider	ach caregory, red contributio
	Type bf Member/Patron	Number of		dembership	Tax Deductible	
		Memberships	-	Fee	Portion (if any)	
	the state		5	•	•	
	-		- >		> .	
		•	>		>	
	r		>		\$	
					>	•
			\$		\$	_ `
1.51.7						
	ILLARY OPERATIONS			1	•	
2	For each of the ancillary activities appropriate method of operation as	listed (1) defin	h were ava	ulable at your fa	acilities, please check t	he
	o In-house - Service was pr organication		own staff and	fall costs of the	operation were borne	by your
	ত Contracted Out - Service তার্মকান্ত্রমান	was provided t	by an outside	organization for	affee which was paid d	irectly by your
	Separate Franchise - Serv	r organization	and which ma	de organization	as ån autonomous oper , have provided income	ation at no to your
•	<ul> <li>organization th</li> </ul>	nough rental (	tunder	Separate	_	
	•	In-House	Contract	Franchise	-	1
	Public Parking			. —		
	Caleteria 2 ablic Restaurant/Cateteria	_	•	and the same of th	•	
	300k/Sales Shop		, —		J	•
	Conference/Measure 5		- 1	_=		





Fiscal Year Ending, / /	Fiscal	Year	Ending,	1	1
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### NUMBER OF PERSONNEL AND EXPENSES

43.

Please complete the chart on the opposite page on numbers of employees and fee for service/contract personnel and related expenses by the functional areas listed according to the following definitional criteria and instructions.

Employees Paid by the Museum: Those staff paid directly by your organization during fiscal year reported whose earnings were reported to the internal Revenue Service on a W-2 Statement.

Number of Employees/Full and Part Time: Place full time employees who spent all their time in only one functional area in the full time column. Place full time employees who worked in two on more functional areas, as one part-time employee in each functional area in which they worked. Place all part time, part-of-the-year, and temporary employees (e.g., work-study students, in this, CETA employees, paid by your organization) in the part time column in the appropriate functional areas.

Employee Expenses: Report gross earnings, including payments for annual and sick leave, overtime, employee's share of FICA, and other remuneration of a payment nature. Exclude any payroli taxes and fringe benefits (employer's share of FICA, retirement fund contributions, health insurance, unemployment insurance, and any other benefits.)

Employees Paid by an Outside Organization: Those staff providing regular service to your organization whose wages and salaries were paid by an outside organization such as a municipality, a university or a school district. The services of these persons were essentially an in-kind comparison to your organization.

Number of Employees: Report the total number of employees (full and part time) who provided regular services to your organization in each of the functional areas listed. Be sure to account for these persons in Section IV, Item 1.

Fee for Service/Contract Personnel: Those individuals hired on a contract basis, for whom no benefits were paid and no payroll taxes withheld, and whose earnings may have been reported to the Internal Revenue Service on Form 1099.

Number of Contracted Staff and Total Expense: Report the total number of persons hired on this basis during the fiscal year reported and the total payments (including per diem and associated overhead) and/or honorariums received by them. (NOTE: Contracted services with outside firms (i.e., not individuals) are to be excluded here and reported later in Section III.)

Functional Area: Please allocate personnel according to the time spent during the fiscal year in the following functional areas. (These are parallel to categories which appear later in Section III and relate to functional areas of expenses as reported on the IRS Form 990, and as defined in the Museum Accounting Guidelines issued by the Association of of Science Technology Centers (1976, updated in 1978 as the Museum Accounting Handbook) and in the Statement of Position issued in 1978 by the American Institute of Certified Public Accounting Principles and Reporting Practices for Certain Nonprofit Organizations.)

Program Services: Those activities conducted by the organization on which its tax exempt status is based for would be based if this organization is not a tax exempt private organization). If your program related functional areas for that year did not fit the categorizations as they appear here and you cannot easily adjust them, please call 800------ and one of our starf will assist you in completing this section. You may wish to refer back to Section II where various areas of activity are described as a means of determining whom to include in each category.

### Collections and Exhibitions

Security: This is not usually separated out, but we are interested in this expense area, particularly in relation to other expenses in this category.

Education: Include any performing artists and others associated with performance activities in this category.

<u>Public Information:</u> Relates to those activities which deal with the public image of the organization, and includes public and community relations, but not fund raising activities which are to be reported below inder <u>Supporting Services</u>.

Supporting Services: Those activities which support and supplement the artistic and cultural program activities of the organization but are not directly related.

Management and General: This relates to the overall management and administrative functioning of the organization. The direct supervision of other supporting areas below, or program areas above, should be allocated to those functions.

Development and Fund Raising: The effort expended and the related cost of soliciting contributions and grants.

Ancillary: Those operations designed to serve the public and provide revenue for the institution, including but not limited to public parking, public restaurant/cafeteria, book/sales shop, conference, and meeting facilities,

### VAGE AND SALARY RATES

Please complete the chart on the opposite page by placing all full time employees paid by your organization during that year into the category in which the greater proportion of their time was spent, and by entering the number of full time employees whose annual salaries fell into each of the ranges specified. The appropriate range is determined by the gross earnings figure which would have been reported on a W-2 Statement.



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						FiscalYea	r Ending	
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43. NUMBER OF	PERSONNE	EL AND EXPE	NSES	•		•		
	Number of Employees Paid by Museum		Emple Expe		Number of Staff Paid by Outside Organization	Number o Fee for Si Contract Personnel	ervice/	Contract Personnei Expense
	Full Ti	me Part Tir	ne					2.70.110
Program Services		ì				,		
Curatorial and Conservation		• 1 .	<u> </u>				-	\$
Collections and Exhibits:	<del></del>		<del></del>	·				
Security	<del> </del>		\$		<del></del>		j	\$
All Other		<del></del>	\$					\$
Education			- \$					\$
Research and				- <u></u>				<u> </u>
Library, Public Information,			\$					
Community, Membership		<u>'</u>						\$
Other (Specify)								
	-		\$					\$
		1	5 %					\$
	Total Servi	Progr <b>e</b> h ces	\$	•-				\$ •
Supporting Services						•	- L	
Management and General			\$					\$
Development/ Fund Raising			\$					\$
	Total Service	Supporting ces	\$	•				\$ • ·
Ancillary	L		\$	**	* * · · · · · · · · · · · · · · · · · ·	1		ş ••
	Total Expen	Employee ise	\$	•		ital Contract		\$ •
				<del></del>		•	-	
*The expenses report	rted here sh	ould match th	ose reporte	d in Section	III, Item(5,)Pe	rsonnei Expense	<b>3.</b>	_
** These expenses are under Expenses. T	herefore, de	o not include	of Section these figure	III, under A In totals i	ncullary income n boxes an	and excluded for above.	rom Item(	<u>5-)</u>
44. WAGES AND SA	ALARY RA	TES OF FULL	TIME FM PI	OYFFS				
_	Under	\$5,000 -	\$10,000 -		\$20,000	C37		
· .	\$3,000	\$9,000	\$14,999	\$15,000 \$19,9 <del>99</del>	- \$20,000 - \$24,9 <del>99</del>	\$25,000 - \$30,000	Over \$30,000	
Program								2

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Supporting Services

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### SECTION III

### FINANCIAL INFORMATION

In this section, we are seeking information on your types and sources of income and expenses. We also need some balance, sheet and other financial data. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all tigures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in the upper right corner of each page.

NOTE: valuation of the contribution of in-kind/volunteer services, soace, and materials is included in Section IV. This includes funds expended on behalf of the museum or services provided by other organizations such as a nunicipality or a university. Only the appropriation (monetary payment) should be included below in box. For example, if your museum is part of a university which maintains your facilities in addition to allocating funds for your operations, the cost of the maintenance and utilities should be included in Section IV.

### OPERATING INCOME

include all income for <u>current operations</u> whether restricted or unrestricted. Income designated for endowment, plant (land, ouilding and equipment), collection or other nonoperating funds are requested in Item 3, after Operating Income. (These are the other restricted "funds" in "fund accounting".) Income from sales of exhibits or from the collection are to be reported in box \_\_\_\_\_.

EARNED INCOME: All income received directly from the public or the recipient of the service (usually in the
form of admission or ticket income) or as a result of a contract, usually via payment from a third party, a grant
or an allocation "with services required" that are to be provided by your organization. A grant to mount a specific
exhibition would be included here. Grants or allocations received for general operating purposes are to be reported
under SUPPORT INCOME.

Note that your are asked to record in Column  $\widehat{A}$  earned income amounts received directly from the recipient, and in Column  $\widehat{B}$  those that are received via third party payment under contract, etc.

Admission Income: Total receipts, excluding any admissions taxes, from admission tickets sold as part of the regular operating schedule. If you request a donation at the door and consider it earned income, include it here. If you consider the donation as support income, include it in box .

Special Exhibitions that are part of your community or outreach program should be excluded here and included in pox \_\_\_\_\_.

Other Program Income: Total receipts, excluding any taxes, for other programs organized or sponsored by your museum. Refer to Section II, OPERATIONAL INFORMATION, for descriptions of what to include in each category.

Performance and Media Income: Exclude any portion that represents a rental payment for the use of an auditorium. Include such income in box \_\_\_\_\_. If your organization receives any income from broadcast or subsidiary rights of media work you have produced, include it in box \_\_\_\_\_.

Membership Income: Include the fee portion here if you consider it earned income. Otherwise, report it in oox \_\_\_\_\_\_ If part of the membership income is earned (i.e., payment for services that you render) and part is support (i.e., tax deductible), allocate it accordingly.

Services Provided to Other Institutions: Income from services provided, such as conservation of objects owned by other museums.

### Other Earned Income:

### Investment Income:

Dividends and Interest: Funds received as interest dividends, etc. on investments of current funds or endowment and similar funds where such income does not have to be added to endowment principals per donors' instructions.

Net Realized Gains/(Losses): Gains (or fosses) realized upon disposition of investments (unless such gain or loss is restricted to an endowment or similar fund) or sale of fixed assets. If a loss is incurred, the amount should be entered in parentheses. For example, if a contribution of common stock was received and recorded at market value and sold later at a higher price, the gain would be reported here.

Proceeds From Sales of Assets Not Capitalize Include only property that your organization has used. Tangible property that has been donated for immediate resale (such as a used automobile) should be included as an individual contribution in box.

Ancillary (Profit Making) Income: In order to match the reporting format on IRS Form 990 and to be able to accommodate those museums that canonic provide a net figure because of a franchise arrangement (i.e., the service is provided by an "outside" organization which turns over any profit to the museum), we ask that those who do have gross figures, indicate here the gross income, the related expenses, and the net income figures for these activities. Be sure to exclude these expenses later from Item (5... Include here the personnel expenses reported in boxes and of Section II in addition to "cost of sales" (i.e., cost of inventory sold). NOTE: Income received from special fund raising events or from (women's) auxiliaries should be included in box



INCOME - OPERATING FUND A Received **(B)** Received Via Contract or Grant/Allocation EARNED INCOME Directly From The Admission/Exhibition Income Public With Services Required General Admission Income Flued Fee Admissions Suggested Denation Admissions (if considered earned) Sectal Exhibition Income Fland Fee Admissions Suggested Denation Admissions (if considered earned) Other Admission/Exhibition Income (Specifys) Total Admission/Exhibition Income Other Program Income Tuition Pees Other Education Income Research Activities Performances and Media Events Community/Outreach Program Membership Fees (if considered earned) Royalty/Copyright and Related Fees Services Provided to Other Institutions Other Program Income (Specify) Total Other Program Income Other Earned Income investment income Net Realized Gains/(Losses) Proceeds Sales of Assets Not Capitalized Other Investment Income (Specifys) Total Investment Income Ancillary Income Rental or Sublease of Spaces Museum Shep and Publications/Gataloguess Feed, Parking, Conce Green 5 Other Ancillary Incomes (Seecify) Total Ancillary income Other Earned Income (Specifyr) Tetal Other Earned Income TOTAL EARNED INCOME (Calumn A : Add bases

Fiscal Year Ending \_\_\_/\_\_/



	First Year Federa
2.	Fiscal Year Ending // SUPPORT INCOME: All income received as support for general operating purposes whether restricted or unrestricte from public and private sources, in the form of contributions, tax subsidies, fund raising activity receipts, allotments from parent organizations, and grants and allocations for which no specific services were required. Exclude any contributions of m-kind services, facilities, space or materials which are to be recorded were appropriate in Section I Contributions designated for building, collection, endowment and other similar funds should be reported under Items 3 below, INCOME - OTHER FUNDS.
	Private Grants and Contributions
	Individuals: Contributions from individuals received for general operations. Include donated admissions (donation received at the door) if considered support.
	Membership: Include any portion of (or all) income received from members that is considered support.
	United Arts Campaigns: Income from outside fund raising organizations and Federal fund raising drives such as the United Arts Fund.
	Fund Raising Events, Guilds, (Women's) Auxiliaries: As with ancillary activities income above, we ask that you fill in the gross income, relate expenses, and net income figures. Examples of these events are gala benefits, balls, or openings.
	Parent Organization Appropriation or Allotment: Cash payment from "parent" or other supporting institution for general operations. Payments for specific services should be included under EARNED INCOME.
	Government Grants and Contributions: All grants received for general support from any government source. A listing of possible government sources is included below in Itemia. Grants or allocations with services required and contract fees should be included above under EARNED INCOME.
3.	INCOME - OTHER TUNDS: In order to obtain a complete picture of all financial activity relating to the principal function of a museum (to preserve and present art/culture to the public), we ask you to complete the following on all income received by other funds during the fiscal year specified, excluding any amounts reported above in Items 2 and 2, under OPERATING FUND. The figures reported should match the bottom line income figures on an (audited) statement of Income, Revenue, Expenses and Changes in Fund Balances. The figure in box should match the TOTAL INCOME figure on IRS Form 990.
	if your organization does not follow fund accounting, report in the appropriate box any income restricted by the donor specifically for the collection, the endowment, the physical plant, etc.
	Collection Fund: Contributions in the form of cash, securities or other non-art work assets that are restricted for use in the acquisition of art objects are to be reported in box Contributions which are art works should be valued, if possible, at the market rate as of the time of acquisition and the value reported in box
	Endowment Fund: All assets provided under a stipulation by the donor(s) that they be invested, and that only the investment income be used, for general or for specified purposes, until a specified time or occurrence of a specified event, or in perpetuity. Income to the endowment fund includes grants or contributions specifically for endowment. Dividend and interest income from investments held in the endowment fund should be reported under investment income for the operating fund in boxes or Please report any income for board- or management-designated funds that are administered as endowments under the operating fund where appropriate.
	Plant Fund (Land, Buildings and Equipment Fund, Capital Fund): Used to accumulate the net investment in fixed assets (excluding the collection) and to account for the unexpended resources contributed by third parties specifically for acquiring of constructing such assets.
	Other Funds: Please indicate the name of any funds included here.
*,	INCOME BY SOURCE: Please complete this chart on income by source. This chart represents a transposition of the total organizational income from above. Both private and public institutions provide Earned as well as Support income and many give to endowment or plant funds. Instead of asking for a breakout by each source below for each of 21 income items, we ask that you identify the total amount your organization received from each of these sources to all funds. Income from these sources may include (but is not necessarily restricted to) the following previous items:
	b Earned Income: All items in Column $\widehat{B}$ , "Received via contract or grants or allocations"
	o Support Income: - Membership, if any, from corporations, box
	- Business contributions and corporate foundation grants, box
	- Private foundations and trusts, box
	- Other private grants and contributions, box
	- Parent organization appropriation or allotment, box
	- Government grants and contributions, box
	o Income - Other Funds: - Collection Fund, box
	- Endowment Fund, box
	- Plant Fund, box Other Funds, box
	- Other Funda, 30X

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Private Grants and Contribution			
Individuals (Include don	ated admission inco	ome if considered support.)	. \$
Membership (if consider	red support)		\$
Business and Corporate	Foundation Grants		\$
Private Foundations and	d Trusts		\$
United Arts Campaigns			\$
Fund Raising, Guilds, (V	Vomen's) Auxiliarie	5	\$
Gross: 5	Ехре	enses: \$ 'Ne	t:   \$
Other Private Grants ar	nd Contributions (Sp	pecify:)	
			\$
Total Private Grants and Conti	ributions		\$ .
Parent Organization Appropria	tion or Allotment		\$
Government Grants and Contri	butions		\$
TOTAL SUPPORT INCOME (A	dd boxes,	, and)	\$
TOTAL OPERATING INCOME	(Add boxesa	nd)	\$
NOME STHER CLUBS			
NCOME - OTHER FUNDS			
Collection Fund		-	_
Income from Sale of Dea			
Income from Contributio		<u>-</u>	
Acquisition Value of Dor	nated Works of Art	\$	<del></del>
Total Collection Fund			5
Indowment Fund			ş·
Plant Fund (Land, Building, and	d Equipment)	_	5
Other Funds (Specify-).	<del></del>	<del></del>	_
	- <del></del>	_	\$
Total Income - Other Funds (Ad	ld boxes,	, and)	\$
TOTAL ORGANIZATIONAL INC	COME (Add boxes	and)	\$
NCOME BY SOURCE			
Private, Sources		Public Sources	<u>.                                    </u>
Business & Corporate	\$	NEA Program Grant	\$
Private Foundations	\$	NEA Challenge Grant	\$
Private Colleges and Universities	\$	CETA (payments you receive to pay any CETA employees)	\$
Other (Specify:)		Other Federal (IMS, NSF, NEH, etc.)	\$
	\$	State Government Sources	,
	\$	(Include State Arts Agencies.)	\$
	<del>-</del>	Public Colleges or Universities	\$
		Local and Regional Government Sources	\$
		Local School Boards	\$



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Fiscal	Year	Ending	· /	/	

### **EXPENSES**

### ALLOCATION OF EXPENSES BY FUNCTION

Please complete the chart on the opposite page which categorizes expenses by functional areas which are defined below. Include <u>all</u> funds, whether restricted or unrestricted. This chart is very similar in format to Part III ("Allocation of Expenses by Function") of the current IRS Form 990, a report required by IRS from most composite organizations. The Form 990 Reference Sheet which accompanied this questionnaire, provides instructions for translating comparable items from that form and should facilitate the completion of this chart. Additionally, this chart and the one below it (Item 6, ALLOCATION OF PROGRAM EXPENSES) are designed to be compatible with the optional "Statement of Functional Expenses" recommended in the <u>Museum Accounting Guidelines</u> (Association of Science Technology Centers, 1976).

Functional Areas: If your organization did not follow a functional method of accounting for the fiscal year reported, report total expenses incurred for each line item in Column A, (FOT LL) and, using any reasonable method, allocate that total into the applicable functional areas in Columns B, C and D as described below.

Program Services (ColumniB): all activities conducted by your organization on which its tax exempt status is based. Examples of these activities are found below in Item 6, ALLOCATION OF PROGRAM EXPENSES.

Fund Raising (Column © ): all costs associated with soliciting contributions, gifts, grants, etc. Expenses incurred for special fund raising events which were reported in box inder SUPPORT INCOME are to be excluded here.

Management and Generals all costs related to the overall management and functioning of the organization. Any direct supervision of fund raising or program activities should be reported in those areas as appropriate. Expenses incurred for ancillary activities which were reported in boxes , , and , under EARNED INCOME, are to be excluded here.

Line Item Definitions: As indicated on the Form 990 Reference Sheet, note that this chart requests more detail than the Form 990 for personnel, occupancy and program services and less detail for fund raising and benefits. This is due to the fact that slightly different data are needed for the purposes of developing an econometric model.

### Personnel:

′ **5.** 

Employees: Transfer the figures from Section II, Item (43) boxes and  $\frac{1}{2}$  and  $\frac{1}{2}$  respectively and the total figure from box into column  $\frac{1}{2}$ . Note that these are wage and salary figures only.

Benefits: Enter the total amount for all payroll taxes and fringe benefits in box—, and allocate them accordingly in columns  $\frac{1}{3}$ ,  $\frac{1}{3}$ ,  $\frac{1}{3}$ , and  $\frac{1}{3}$ . Include employer's share of FICA, FUTA, retirement find contributions, health and unemployment insurance premiums, workinen's compensation, and any other benefits extended to employees. The employee's share of any benefits are to be included above in wages and salaries.

Fee for Service Personnel: Transfer the figures from Section II, Item 43, boxes and into Column 3. C and D respectively and the total figure from box into Column 3. Note that only individuals are to be included here. Firms hired to perform services (maintenance, auditing, legal, etc.) should be reported below where appropriate.

Occupancy: Total payments for space, heat, light, power, water, contracted janitorial or maintenance services, and supplies and equipment, excluding wages and salaries of employees.

Mortgage: Include interest, any real estate taxes and mortgage insurance. Exclude mortgage princ.pal.

### Miscellaneous:

Professional Fees: Include any fees not reported above under fee-for-service personnel (e.g., for legal, audit or investment services). Any services which could be provided by individual nuseum professionals outside your organization (e.g., curatorial or conservation services) should be reported above as a tee-for-service expense.

Equipment: Include rental fees and costs of maintaining any office or program related equipment in working order. Exclude Costs for janitorial/maintenance equipment reported above.

Interest: Include any interest expenses and other carrying charges on loans other than mortgage or construction.

Other: Use these lines to specify other line items found in your financial reports (e.g., "advertising and promotion"). Five spaces are provided. If your records include more than five items, list the four most significant in the first four spaces and lump the remainder together in the fifth space.

Depreciation: If your organization records depreciation, depletion and similar expenses, enter the totals for the fiscal year reported in the appropriate functional areas.

ALLOCATION OF PROGRAM EXPENSES: Please complete the section on the opposite page on allocation of expenses by areas of program activity. Along with the operational information provided in Section II on program related activities, these expense figures help to present a iseful economic picture of the services you provide to your membership and to the public.

Allocate, to the extent possible, the "stal Program Services Expense figure in box or transfer from your records) the total expenses incurred for each of the program areas specified. Refer to Section II for what is included inder each area.

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		XPENSES ide <u>all</u> funds.	)	Tiscar Tear Linding
ALLOCATION BY FUNCTION .	Total	Prog Serv	ram Fur	nd Management
<u>Personnei</u>				
Employees	\$	\$	\$	\$
3enefits	\$	\$	\$	\$
Fee-for-Service	\$	\$	5	\$
Occupancy	. (		+	-
Rent/Facility Lease	\$	\$	\$	's
Utilities	\$	\$	\$	\$
Maintenance	\$	\$	\$	\$
Mortgage "	5	Ś	\$	\$
Other Occupancy	\$	\$	\$	\$
Miscellaneous				
Protessional Fees	\$	\$	>	\$
Equipment 🐞	\$	\$	;	>
Supplies	\$	Ş -	;	\$
Orinting and Postage	;	\$	<u>`</u>	>
Telephone	\$	\$	- · <b>\$</b>	\$
Travel	; · · · · ·	\$	\$	;
Interest	\$	\$	\$	\$
Sther (Specify-)	`			
	\$	\$	>	\$
	\$	\$	. \$	\$
	\$	5 🌉	\$	>
	\$	5	\$	\$
	\$	\$	\$	\$
*OTAL (Before Depreciation)	<u>\$</u>	\$	<u> </u>	<del></del>
Depreciation	\$	\$	, ,	\$
TOTAL EXPENSES	\$	5	š	\$
ALLOCATION OF PROGRAM EX	PENSES			
Collections, Exhibitions, Curatori				
Insurance on the Collection and Exhibitions		\$	_	
Transportation and Shipping of Collection and Exhibits	f the	5	,	
Security		\$		
Conservation		\$		
Catalogues on the Collection of on Special Exhibitions	or	\$		4
All Other Collection Costs		\$		•



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5

Total Collection (etc.) Expenses

Public Information, Community and Membership

Education

Research and Library

Other Programs (Specify:)

Fiscal Year Ending: / /	

$\sim$			
(7.	FUND BALANCES	AND	ASSETS

Please complete the following chart on fund balances and assets as defined below. If your organization does not follow fund accounting, complete only column A. Otherwise, complete Columns. A through E from your year end fiscal statements for the fiscal year reported in this questionnaire. Fund activity should be reflected in your "Statement of Income/Expenses (and Changes in Fund Balances)." Assets are found on the Balance Sheets for the fiscal year reported and for the previous fiscal year.

Funds: See Item 3 of this Section, INCOME - OTHER FUNDS, for definitions of the funds requested.

income: Transfer the figures from Item  $\hat{3}$ , boxes \_\_\_\_\_ through \_\_\_\_ as appropriate, entering the total from \_ into box \_

Expenses: Transfer the total figure from box into box and allocate that amount to the appropriate funds. Items 5 and 6 above are intended to reflect expenses by functional activity without regard to the fund from which they were financed. Item 8 below is intended to reflect the use of resources from various funds in order to more fully complete the picture of your inuseum's fiscal activity for that year.

Surplus/(Deficit): This is the difference between Total Income and Total Expenses. (Subtract box \_\_\_\_\_ from \_\_\_.) If the difference is a negative figure (i.e., a deficit), enclose it in parentheses.

Fund Balances (Beginning of Year): For those organizations which do not follow fund accounting, this is equivalent to the "accumulated surplus or deficit at the beginning of the fiscal year" figure in your financial statements. Another term occasionally used is "Net Worth."

Transfers Between Funds (Other changes in Fund Balances): Two spaces are provided. If included in your financial statements, please report amounts such as transfers, adjustments of prior year's activities and unrealized gains/(losses) on investments carried at market value. Transfers between funds should be reported under the appropriate funds, enclosing the "transfers out" (reduction amounts) in parentheses. Note that such transfers between funds cancel each other out (i.e., have a net effect of zero) in the total figure in Column  $|\widetilde{\psi}|$ 

Fund Balances (End of Year): This is the sum/(difference of the Surplus/(Deficit), Fund Balances (Beginning of Year), and Transfers Between funds (or Other Changes) in each column.

Total Assets: If your organization's financial records and reports are on a cash (not accrual) basis, this does not apply to you. Skip to Item 3 .

	(3)	ⅎ	©	<b>⑤</b>	Œ
	Total	Operating Fund (Current Unrestricted and Restricted funds)	Plant Fund	Endowment Fund	/ All Other Funds
Income	\$ ,	\$	\$	\$	\$
Expenses	\$	;	\$	>	\$
Surplus/(Deficit)	5	s.	\$	\$	\$
Fund Balances (Beginning of Year)	3	\$	\$	\$	>
Transfers Between Funds (or other changes in fund balances)	5	\$	\$	,	\$
Fund Balances (End of Year)	\$	s	\$	\$	\$
Total Assets (Beginning of Year)	\$	\$	\$	\$	\$
Total Assets (End of Year)	\$	\$	\$	, \$	\$

### OTHER FINANCIAL INFORMATION

of Physical Plant

For the purposes of building an economic model for museums, three other pieces of data are very useful. The 'Fixed Assets, Less Accumulated Depreciation" figure should be included on your Balance Sheet. The other two tems are probably not found on your year-end statements.

\$

<u></u>			1
Fixed Assets (End of Year) (less accumulated depreciation	)	\$ _	
Total Mortgage Payment (If fac	ility is owned)	s	
Estimate of Current Market Value	,	•	



### SECTION IV (OPTIONAL)

## valuation of in-kind/volunteer services, facilities, space, and materials

In-kind and donated services and items or funds expended on behalf of a museum by a parent organization constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide services and products to the public. This is especially true for museums supported by a university or a municipality which provides utilities, regular custodial or professional services, etc. This section represents an effort to account for and value such services and contributions. Some organizations may include some of the items requested below on their financial statements

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space. and materials. To be included on an audited financial statement, in-kind and donated services must meet ALL of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

\* Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

ī Please complete the following chart on the total number of volunteer staff and the time they contributed in hours for that fiscal year. Include CETA personnel who were paid directly by another organization. See the instructions for Item 431, Section II, for definitions of the functional areas listed below

			Number of Volunteer Staff	Number of Hours Contributed By Volunt <del>ee</del> rs
•	Program Services			_
	Fund Raising		<b></b> .	
	Management and General			
	Ancilliary			
1	Total			
At what hour	v rate(s) would you value the	ic	your volunteer s	staff?
(	Type of Volunteer	Rate	_	
7	\$	•		
	\$	- <del></del>		
	\$			•
	\$			•

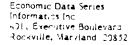
Please complete the following thart on the estimated value of in-kind contributions for the fiscal year reported. Lipossible, allocate the values for each type of contribution according to the appropriate function category.

	Total	Program Services	Fund Raising	Management and General	Ancilliary
Services of Volunteers	\$	\$	\$	\$	\$
Donated Facilities and Space, Rental Allowances, Utilities, Maintenance Services, etc.	\$	\$	\$ 	>	\$
Donated Materials and Coilectibles	\$	\$	5	· ;	\$

is any of the information in Items  $\frac{7}{1}$ ,  $\frac{2}{1}$ , or  $\frac{3}{2}$  above reflected in your (audited) financial statement for the fiscal vear reported?

Yes	No (Skip to Item (6., )	•
Which information is	included?	
And you seem as maken		-
ond vou keep detalled	frecords on any of this information?	
Yes	No (Skip to Message below Item 7. )	
#hich information?		

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided for



Yes









A Federal agency advised by the National Council on the Arts

ECONOMIC DATA SERIES QUESTIONNAIRE

PERFORMING ARTS ORGANIZATIONS

ERIC

10/3/80 DRAFT

3 -			-	

### PERFORMING ARTS ORGANIZATIONS

### SECTION I GENERAL INFORMATION

•				
	•		. \8EL	
	incorrect portion :	and enter the correc	tion.	n error, please draw a line through the
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Name: Title/Position			
	Telephone:			
V/V :	·	,	f	
, Kr	ANIZATIONAL DESC Which of the follow	<del></del>	our organization in terms of its	orincipal artistic cultural activity."
	C Jeck July SVE o	004.)		
	Theatre Col		Chamber Music	***
	- Lallet Comm	•	Thoral Music Or	oup
	Modern Dan	,	dronb 735,	
	$\overline{}$	Dance Company eatre Company	Pertorming Arts (Specify discipling	
	Opera Comp	<b>f</b> _	Other Performin (Please describe	g Arts Organization
	NANADITIONIA C	"CHESTIAN		
( )	tescribe all second	n best describes the	primary function; and in the secondition the seconditions are, in some	ringanization? In the first column, theck and column, theck the boxes which best exases, subsets of four general functional
	tescribe all second	n best describes the lary functions. Not	primary function; and in the secondition the seconditions are, in some	nd column, theck the paxes which pest
	tescribe all serond treas production, primary Finition area.	n best Jescribes the lary functions. Note Distribution, Train Necondary Function  (Check ALL	primary function; and in the second that these functions are, in soming, and bervices.  AR TISTIC PRODUCTION	nd column, theck the poixes which best erases, subsets of four general functional
	tescribe all serond treas production, primary Finition area.	n best Jescribes the lary functions. Note Distribution, Train Necondary Function  (Check ALL	primary function; and in the second that these functions are. In soming, and hervices.  AR TISTIC PRODUCTION performance, creation, into DISTRIBUTION OF ARTISTIC	nd column, theck the poxes which pest endages, subsets of four general functional for axes, subsets of four general functional for axes, subsets of four general functional for axes fo
	tescribe all serond treas production, primary Finition area.	n best Jescribes the lary functions. Note Distribution, Train Necondary Function  (Check ALL	Primary function; and in the second that these functions are. In soming, and Services.  AR TISTIC PRODUCTION performance, creation, into performance, creation, into mechanisms for bringing the audience through:  Sponsorship/Presentation exhibitions of art at a cent	nd column, theck the poxes which pest enacts, subsets of four general functional expression or production of artistic works.  WORKS TO THE PUBLIC entistic works produced to the intended presentation of artisticultural events rall gathering point for the public (e.g.,
	tescribe all serond treas production, primary Finition area.	n best Jescribes the lary functions. Note Distribution, Train Necondary Function  (Check ALL	ARTISTIC PRODUCTION performance, creation, into mechanisms for bringing th audience through:  DISTRIBUTION OF ARTISTIC mechanisms for bringing the audience through:  Sponsorship/Presentation exhibitions of art at a cent exhibition, performances, file Direct Sales/Rental: distri	er ases, subsets of four general functional er ases, subsets of four general functional erpretation or production of artistic works.  WORKS TO THE PUBLIC e artistic works produced to the intended presentation of artisticultural events rall gathering point for the public (e.g.,
	tescribe all serond treas production, primary Finition area.	n best Jescribes the lary functions. Note Distribution, Train Necondary Function  (Check ALL	AR TISTIC PRODUCTION- performance, creation, into DISTRIBUTION OF ARTISTIC mechanisms for bringing th audience through: Sponsorship/Presentation- exhibitions of art at a cent exhibits, performances, file Direct Sales/Rental: distri through a central facility of Mass Media Dissemination:	er ases, subsets of four general functional er ases, subsets of four general functional erpretation or production of artistic works.  **VORKS TO THE PUBLIC e artistic works produced to the intended presentation of arts/cultural events ral gathering point for the public (e.g., ns).  button of artistic works (sales or rentals)
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	tescribe all serond treas production, primary Finition area.	n best Jescribes the lary functions. Note Distribution, Train Necondary Function  (Check ALL	AR FISTIC PRODUCTION performance, creation, into performance, creation, into mechanisms for bringing the audience through:  Sponsorship/Presentation exhibitions of art at a cent exhibition acentral facility of Mass Media Dissemination: by means of mass community broadcasts).  TRAINING AND EDUCATION  For Artists/Professionals: for professional developme apprenticeships.  For The General Public: Copublic.  SER VICES: provision of finance in a constituents.  Funding: provision of finance in a constituents.	er ases, subsets of four general functional er artistic works.  WORKS TO THE PUBLIC e artistic works produced to the intended presentation of artistic cultural events ral gathering point for the public (e.g., ins).  Button of artistic works (sales or rentals) in by direct mail to the ultimate consumer, direct dissemination of artistic works cation mechanisms (e.g., radio/ television er artistic works).  formally organized programs of instruction int at all educational levels, including
	tescribe all serond treas production, primary Finition area.	n best Jescribes the lary functions. Note Distribution, Train Necondary Function  (Check ALL	AR TISTIC PRODUCTION performance, creation, into performance, creation of the performance period performances, file precision of mass community means of mass community means of mass community performances, file performances, for Professional developme apprenticeships.  For The General Public: copublic.  SER VICES: provision of information, and constituents.  Finding: provision of finances performances performances, etc.  Gonsultation/Technical Assetting performances.	erpretation or production of artistic works.  WORKS TO THE PUBLIC e artistic works produced to the intended presentation of artis/cultural events ral gathering point for the public (e.g., ns). bution of artistic works (sales or rentals) r by direct mail to the ultimate consumer. direct dissemination of artistic works cation mechanisms (e.g., radio/ television  formally organized programs of instruction nt at all educational levels, including ourses/workshops for the nonprofessional  wistic/technical services, and/or resources cial assistance through grants, awards, istange. (provided to professionals
	tescribe all serond treas production, primary Finition area.	n best Jescribes the lary functions. Note Distribution, Train Necondary Function  (Check ALL	AR TISTIC PRODUCTION performance, creation, into mechanisms for bringing the audience through:    Sponsorship/Presentation exhibitions of art at a cent exhibition performances, fill through a central facility of means of mass community broadcasts).  TRAINING AND EDIJC ATION For Artists/Professionals: for professional developme apprenticeships.  For The General Public: Copublic:  SER VICES: provision of information, and to constituents.  Funding: provision of finant scholarships, etc.  Consultation/Technical Assortine public upon request 1 space, Equipment, and Mat	erials. provision of appropriate including assistance. (provided to professional)
	tescribe all serond treas production, primary Finition area.	n best Jescribes the lary functions. Note Distribution, Train Necondary Function  (Check ALL	AR TISTIC PRODUCTION performance, creation, into performance, file performances, file performances, file performances, file precedent performances, file professional performances, for The General Public; copublic.  SER VICES: provision of information, and procedent performances, performanc	erials. provision of appropriate including assistance. (provided to professional)



V	Y•	No (Skup t	to item(7.))
<b>(</b>	Please indica	te by checking the appro	priate box which audience is primarily served. (Check only one box.)
		Children/Youth	<b>*</b>
		Minersty Group(s) (Spec	ıtyı)
		Other (Specifyi)	
$\bigcirc$	In what year o	did your organization beg	un operation or first open to the public? original charter, whichever is earlier)
	<b></b> / /		Year of Founding
ORG	ANIZATIONAL	RELATIONSHIPS	
(F)			your organization's governing authority?
	Private No		Public Other
	College/U		College/University Private Individual
	Arts Organ		Municipal/County   Industrial/Commercial   Government   For-profit Organization
	Other (Spe	icifyi)	State Government Other (Specify:)
	<u> </u>		Federal Government
		sma s	Remainder of questionnaire does not
			remainder of questionidate goes not imply. Please return this questionnaire in the prepaid envelope provided.
			Thank you for your participation.
$\odot$	is your organiz	tation under the auspices	of a parent or sheltering organization?
$\bigcirc$		Yes No (Skip to	tem (11, )
(10)	What is the na	me of that organization?	ر
	L	Vame of P	Parent Organization
<u>.</u>		he appropriate box indici	ating the ownership of each type of asset listed.
	Your Organization	Parent or Other Organization	
			Land
			ðuldings
			Callections
			Other Assets (Specifyt)
_			
(12)	Please indicate	below by checking the a	ppropriate box which of the following are provided to Your organization by
	with an e bend of	recuy by that organizati	on.)
	For Payment	Free Of Charge (In-Kind)*	
			Spaces Office/Administrative
	H		Performance/Technical (including storage and rehearsal space)
			Utilities
	H		Waintenance
	$\Box$	$\Box$	Telephone
	_	<u> </u>	Supplies and Equipment:
			Office/Administrative
			Performance/Technical (including vehicles)
			Salaries/Wages/Benefitsi
			(Specify types of staff)
	П		Other (Secretary)
	<b></b> -	L.,	Other (Specify+)
			\

. ....

\*Be sure to include these contributions in Section IV, VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE AND MATERIALS



	a arrangement
	·
	•
Are there any organizations which are subsidiarie	es, auxiliaries, or affiliates of your organization (i.e., your
s the "parent"/"sheltering" organization.)?	3, Johnson S, Marmates of Your Magnization if e , Your
res No (Skip to Item (17	) )
Please list below the names of the affiliate organization over mach, if these organizations have the not have legal control.	nizations and indicate whether or not your organization has dir own boards and separate 301(c)(3) tax-exempt status, y
Name	Legal Control
<del></del>	1 es No
1	
inease indicate which data.	
1	
,	
UN TINC/PECOROKEEPING	
UN TING/ RECORD KEEPING  Does - our organization have a pookkeeper or according to the control of the control o	ountant '
	ountant '
Does - Sur organization have a pookkeeper or acco	Find accounting is an accounting system that divides accounting
Does - Sur organization have a pookkeeper or acco	Fund achounting is an accounting system that divider acho strictions inposed on the use of assets and that indicate n
Does - our organization have a pookkeeper or according to the followith accounting to separate (the parious relief the parious relief to the parious relie	Fund achounting is an accounting system that divider acho strictions inposed on the use of assets and that indicate n
Joes - pur organization have a pookkeeper or accounting? I see the following that reflect the factous retrose assets were of fixed for their intended purpose assets were of fixed for their intended purpose.	Find acnounting is an accounting system that divider acnoustrictions inposed on the use of assers and that indicate hisses.)
Does your organization have a pookkeeper or accounting to the pair organization follow thind accounting to separate (the pariots that reflect the various recoverassets were intrinced to their intended purposes.	Find acnounting is an accounting system that divider acnoustrictions inposed on the use of assers and that indicate hisses.)
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Does - Dur organization have a bookkeeper or according to the control of the control of the carrow research to the	Find accounting is an accounting system that divider accounting system that divider accounting system that indicate noises.)
Does - Dur Organization have a Dookkeeper or according to the organization follow tind accounting to the organization follow tind accounting to the organization their their intended burps to a sasets were utilized for their intended burps to the organization to the organization of the	Find accounting is an accounting system that divider accounting system that divider accounting system that indicate noises.)
Does - bur organization have a bookkeeper or accounting? (  The first No. 1995) organization follow tand accounting? ( 1995) organization have a bookkeeper or account to account the property of the prop	Find accounting is an accounting system that divider accounting system that divider accounting system that indicate noises.)

ERIC Provided by ERIC

Fiscal Year Ending / /	Fiscal	Year	Ending	_/	· /
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# SECTION II OPERATIONAL INFORMATION

### PERFORMANCES

Please complete the following chart on the numbers of performances, income and tickets sold or attendance for the fiscal year reported by types of live performances, according to the instructions and definitions which follow. Each category is meant to be mutually exclusive so that the numbers of performances and income can be totalled without double counting. If any performance fits into more than one category, place it in the category which most accurately describes it. (Exclude any electronic media performances or educational activities such as master classes, workshops, or lecture-performances from this chart.)

Performance Categories: This chart categorizes performances by who is performing: either your organization's own performing artists (BY YOUR ORGANIZATION'S PERSONNEL) or other performing artists or groups who are sponsored by your organization (IMPRESARIO/BOOKED-IN). If you sponsor an outside group at a performance that also includes your own performing artists, count that as a performance by your own organization.

SPECIAL NOTE: This shart is designed for performing groups (i.e., those who employ performing artists) rather than those who almost exclusively sponsor other performing groups or individuals. If your organization is primarily a sponsor, be sure that you have checked the appropriate box in Section I, Item 4. In this case, since we are interested the more detailed description of your performance activities, please complete the top section of the chart (BY YOUR ORGANIZATION'S PERSONNEL) for the groups that you sponsored rather than the lower section (BOOKED-IN).

Performance Location: The second level of categorization on the chart is by location of performance (either at HOME/IN-RESIDENCE or ON TOUR):

- Home/In-Residence: Include all performances given in the home metropolitan area or in home theatres. For theatre groups, include all performances "in-residence." Also include local run-out performances,
- Tour: Include all other performances outside the home metropolitan area that are not specifically included above.

The third and fourth levels of categorization are by type of performance and by type of income from those performances.

Type of Performance (REMINDER: Each performance is to be reported in only one category.)

- Subscription Series: Total number of individual performances for all subscription series combined utilizing
  any or all of your organization's artistic personnel, for which this organization sold tickets. Include summer
  series, pop series, etc.
- School/Youth: Total number of performances to school or youth groups including any done either for free or on a subscription basis.
- o Other Paid: All other performances for which you had ticket sales or received partial or full payment from a third party.
- o Free or Donation Requested Performances: Total number of performances for which no admission was charged, no fee was received, or for which a suggested donation price was requested but not required.

### Type of Income:

- Subscription Ticket Sales, Single Ticket Sales, Ticket Sales: Income from tickets sold for performances
  arranged by your organization and for which your organization handled ticket sales.
- 5 Third Party Payments: Income from contract fees and "grants or allocations where services were required" from a third party. Include payments from both private and public/government sources.

Number of Performances: Do not double count performances. For example, if a free or donation requested performance s given for a school group, include that on the school/youth line, not under free/donation requested. Enter the total number of performances for each category. Do not separate them out by type of income.

Income Amounts: Total receipts, excluding any admissions taxes from either ticket sales or third party payments for each type of performance. Show resold tickets as single ticket sales. Organizations that sell memberships that include tickets to performances should show the value of the ticket portion of the membership fee in this section. For Gala or Opening Night performances, include the income in this section only if you consider it "earned income." Otherwise, include the income under support income and report the performance as "free" or "donation requested."

(NOTE: For impresario/booked-in performances, fill in the gross income, related expenses and net income. Exclude income from rentals and subleases of a half owned, operated, or controlled by your organization. This should be reported in box.

Number of Tickets/Seats Sold or Attendance: The columns have been shaded to make them mutually exclusive categories. The 'Attendance' category is for performances that are either free or for which your organization did not sell the tickets. An estimate is acceptable. Should a performance include both ticketed attendance and non-ticketed attendance, report the tickets sold figure in box \_\_\_\_\_. Subtract that figure from the total attendance to that performance and enter the net/non-paid attendance figure in box \_\_\_\_\_. For subscriptions, multiply the number of series tickets sold by the number of performances included in the series (e.g., 100 subscriptions for 5 performances = 500 tickets).



(i.)

## PERFÖRMANCES BY YOUR ORGANIZATION'S PERSONNEL

		Numper of Performances	Income	Number of Tickets/Seats Sold	Attendance
Home/In-Residence	•		,		
SUBSCRIPTION SERIES	Subscription		\$		- -
SCHOOL/ rOUTH	Ticket Sales Third-Party Payment		-\$	<u> </u>	
OTHER PAID	Ficket Sales Third-Party Payment		\$ '  \$	-	
FREE, DONATIO	ON REQUESTED "		ı		
FOTAL HOME/ N-RESIDENCE	Ticket Sales (boxes,,,,,,, _		>		, ,
CHOOL: (O), TH	Ticket Sales  Third Party  Payment		;		1 4
NEL OTHER TOUR	Subscription <u>Fig. 45 Jales</u> Single Ticket <u>Sales</u> Third Party Payment		 	<b>-</b>	
TOTAL FOUR	Ticket Sales  (boxes, and  Third Party Payments  (boxes and)		,		
	/MPRESARIO/BOOKED	-IN PERFORMA	NCES		-
Gross Income!			(Net)		
LOLAF			\$		
tere any or tes	No (Skip to Item (4, ))	ven iù a toreign	country (outs)	de the G.S.J?	
- How many	<u> </u>				
_			Fore	gn Tour Pertormai	ncës
Please compleant under the art	ete the following on the numbers of produ form headings most appropriate to your o	ctions given duri organization.	ing the fiscal	year reported, as o	defined
a. Number o	f works in the active repertory .				
	t new works staged and performed during	the fiscal year re	epor ted.	ve Repertorv	
Opera/ Musica	<del></del>				
the fiscal	ber of different productions presented du vear reported	r.in <b>g</b>	fot	al Productions	
i. Numb <b>e</b> r bl	t productions in the repertory		L	Repertory	
	f new productions (new to lour organization) for the presented during the riscal year report		Vew	Productions	
' Numb <b>e</b> r b	oroductions mounted and taken אור. אור	•		ur Productions	

	Theatre		Fiscal	Year Ending	
		ks/productions presente	d during		
	<ol> <li>Fotal number of different full-length wor the fiscal year reported. (Count a group)</li> </ol>	ng of one-act plays, pre-	a auring sented —		,
	on a single program as one production.)				
				Total Productions	
	n. Number of productions mounted and taken	n on tour	_	Tour Productions	]
	Orchestras/Other Musical Groups				
	Number of different full-length concerts/	programs presented dur	ing the		7
	liscal year reported (excluding special sch	nool/youth programs)		Total Concerts	1
	<ul> <li>Number of different concerts/programs programs of a subscription series.</li> </ul>	resented as part of		- Concerts	]
	a subscription series		٠	Series Concerts	-
SUB!	SCRIPTION SERIES PERFORMANCES				
	OU OFFERED NO SUBSCRIPTION SERIES DUR	DINC THE EIGCAL VEAL	0.05000	CHECK	
THIS	BOX AND SKIP TO ITEM (11.)	and the fische lead	K KLFOK ILL	, check	
, s	Please complete the following chart for the f	iscal year reported on t	he oumber of	tickete/seate ava	dable the
	number sold, and the prices by different locat series took place as instructed below	tions in the hall (your ho	me theatre) i	n which your prim	nary subscrip
	Price Per Performance: Enter the single pertoach seating area giff prices vary by day of the	tormance ticket price (w he week or by number o	vithout any su	ibscriber discount es in the series, sh	) charged for now the high
	nigh and lowest low for these locations.)				,
	Tickets/Seats Available Per Performance: Er price rate (If the number of seats varies, use	e the highest number <u>no</u> i	rmally availat	ble )	
	(NOTE: This chart assumes you perform your the case, fill in the most expensive ticket you least expensive in the "lowest orcnestra" box.	i offer to your primary s	orchectra and series in the "	d a balconv, etc. highest orchestral	If that is not box and the
	•	Price	Number of Tio Seats Availab Per Pertorma	le Tickets	ge Number o: s/Seats Sold rformance
	Box Seats	\$			
	Hignest Orchestra	\$		II I	
	Lowest Orchestra	S		1	
	Highest Balcony/Gallery/			+-	
	Mezzanine/Loge	\$		1	
	Lowest Balcony/Gallery/ Mezzanine/Loge	5			
	Rate at Which Greatest Number of Cickets were Available	\$	<u> </u>		
	For your primary subscription series, what was			· · · · · · · · · · · · · · · · · · ·	
<u>`</u> '	ickets/seats normally available per performal		. [		
				Total Tickets Fer Performance	
_				rer rerronnance	
	What was the total number of tickets/seats averies performances for that fiscal year?.	ailable for <u>عال</u> subscript.	ion		
	refres personnances for that fiscal year.	•	<b></b>		
			,	Total Tickets All Series	
3	How many options (i.e., number of different se			vii jeries	
آ رُ	subscribers during that fiscal year?	eries) were offered to			
		, , ,		Options	
<del>7</del> .	• That was the range of discounts (in percents) i	affermed to come			
ن	primary series subscribers?	offered to your	% to		ъ
ົງ 	What other special subscription series discount	ts were available during	<u> </u>		
-	that year? (e.g., group, student, senior citizer  Type of Discount	1) Rate (%)		•	
		*,			
		81			
		, -			
SKIP	TO (TEM+ (4.)	<del>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</del>			



						TIALE TEELT	ardailg
<u>Q</u>	(GANIZATIO	W2 MITH WO	SUBSCRIPTION SE	ERIES			
(11.)	complim sold tick	WILELA LICKE	f ticket prices to ai is or abnormally his	If performances for the prices such as those	nat fiscal year e for galas or	(excluding ac benefits) (or	mission taxes, discount which your organization
_		S Low Price	to \$ High Pri	, c•			
(12.)	Were any	special disco	<del></del>	ese performances duri	ing that year?		•
		-	∐ No (Skup to i	tern(14.))			
(1)	What wer		., student, group)				
		Types of	Discounts				
	<u> </u>						
	_						
							•
E11	U PECOPO	INC AND SI					
			ECTRONIC MEDIA				
	¥hat was organizat	the total nur ion participal	nber of films produ ted during that year	iced in which your		ſ———	•
$\overline{}$	•	, ,	Γ\			Film	5
3	#hat was	the total nur	nber of readraing s	essions in which		<del></del>	
$\overline{}$	vour orga	nization part.	icipated?	•		0-2-2-2	i
$\bigcirc$	What was	*** ****				Recording	g >essions
$\mathcal{L}$	product.o	ns taped and	nber of radio/televi	ision concerts or			
			ţ				Television
$\widehat{\cdot}$	Old your	organization a	actually produce an	d/or distribute any of		r <sup>y</sup> roduc	tions
<i>\)</i>	nedia pro	ducts (as indi	cated in Items, 14	(15) and (16) sove	e),	res 🗀	_ 40 NkiD (2
(š				<b>→</b>			(t= n/1 )
· · · · ·	Turing tha	licate below t it fiscal vear	the type and numbe	r of media, products	produced and/	or distributed	by vour own organizati
			· l		Number	•	•
			,	Number Produced	Distributed		
		Films	í	Froduced	(Sale or rer	Tau)	
		L.11m2	į				
		/ideotapes (	rv) /				
		4 idio Record					
		Other (Specif	<i>∽</i> (				
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<u>,</u>	Did your or program to	ganization of Funion tuitio	ter a formal regula in was charged (Le	irly schedular ducati , a school)	ion <b>al</b>	_ :es	vr , kro .0
25	riow nany	*Ourses dig vo	Ou affec ducing that	vear ' (Count multip			'tem (23), i
$\overline{}$	or repetition	ns of a course	as separate cours	es.)	Die Sections		
$\overline{}$						31	urses
	"NO COURSES	re rotal cours las two stude	e enrollment ' டிம nts )	unt the same student	enrolled in		<del></del>
_				•		Course Eni	oilment
ر 2	Vhat was th	ne range of •	ition fees per cour	se '		High 5	
				•		Low 5	
23	Jud aug						<u>-</u>
<u></u>	pertorming	artists (such i	er a program speci as an apprentice or	fically designed to tr internship program)?	<b>3</b> 10	ГГ , <b></b>	
_							1 No (3kip to 125) 1
	now many p	ersons were e	enrolled '				
						Intern/ top	
5	)id your orm	# Anization off	er/Oresent any only	er education program:		_mountinent	
_ `	10 11 41 11 10 3 30	C11 77 MOLK2110	JDS. MASTER CLASSES	1emonstear cone as	s or		
	Include you	tuctraining or	other formmunity se Chestras, theatres,	ervice activities?  and ballet troupes j		П.,	
_		•	- · · · · • • • • • • • • • • • • •	· · · · · · · · · · · · · · · · · · ·		1.65	No DRID to
5	How many so	ich programs	were offered at no	me and on tour, and	what		
	THE ULB	i attendance	' 'Use the definition in acceptable i	ons in Item(1) for 'a	t nome'		
				_			
			Siinsesi Program	otal S Itendance	anno!	Ebstirnate wilde	
	41 40	me	F		7 -	7	
	√n r)	ur			<b>⊣</b>	=	
					. L.		



/	THE space below, please to	scribe orietly any other <u>arti</u>	<u>istic</u> activities in which voc	ir organization, vas involved	í
rur	nning of parking and conce	lude any ancillary activities ssions, advertising, programs	s, playoills, etc.)	space, sets, costumes,	
_					-
					Î.
i					1
L.	SUID/DATEDONAGE				_
	SHIP/PATRONAGE				
Did pro	d vou or an affiliated guild ogram during that year?	or auxiliary have a member	snip/patronage	Yes No ISki	n to
			_	Pers	onnel
10-				sect	ion bel
au ₩a:	s this program under the d aifiliated organization?	arect control of your organiz	zation or of		
	This Organizati	on (Skip to Item (31.)			
	An Affiliated O				
	_	•			
<b>≯</b> ħ,	at was the name of that or	ganization?	<del></del> ,		
				•	
{n ⁺	ne chart below, specify fo	r that year the categories of	r membership, the number	of members for each catego	orv,
and	i the fee charged and, if ap Type of	oplicable, any portion of that	t fee which was tax deduct	ible (i.e., considered contrib	oution)
	Member/Patron	Number of Memberships	Membership Fee	Tax Deductible Portion (if any)	
		1	, \$		
			1 \$		
		1			
			\$		
7					
			3		
		:	\$		
		1	\$		
			\$		
		PERSONN	\$		
· ferante	ed personnel intormation r	equested below is essential t	Sor understanding the empl	ovment situation of perform	ning
isis ma	the resources needed to p	PERSONN equested below is essential is roduce artistic output. This Other Non-Performing Perso	NEL  Sor understanding the emple personnel section is divided.	ovment situation of performed into two major personnel	ning

### unctional Areas

Program Services: Those activities conducted by the organization on which its tax-exempt status was based for would have been based it this organization was not a tax-exempt, private organization). Included are performances/productions, aducation and training, and any other artistic activities you described in Item (27) above.

Management and General: This relates to the overall management and administrative functioning of the organization. The direct supervision of fund raising, or program areas above, should be excluded here and allocated to those functions.

<u>Nevelopment and Fund Raising</u>. The effort extended and the related cost of soliciting contributions and grants



Fiscal	Y ear	Ending	- /	,	i

The following chart lists many of the more common positions found in performing arts organization by these functional areas and should be used as a guide in Completing the remaining items in this section.

If you are having difficulty categorizing any of your personnel, please call (800) \_\_\_\_\_\_ and one of our staff will assist you in completing this section.

### POSITIONS FOUND IN PERFORMING ARTS ORGANIZATIONS

Program Services	Dance	Orchestra/Music	Opera/ Musical Theatre	Theatre
Performing Artists (those who appear on stage)	Dancers Musicians (Instrumental- (sts)	All regular and extra orchestra/i choral personnel	Singers, Dancers Musicians (Instrumentalists)	· Actors
	Conductor(s)	Regular Conductor Music Director Principal Guest Conductor Resident Conductor Assoc./ Asst. Conductor	Conductor(s)	
Other Artistic Personnel	Artistic Director Choreographer(s) Composer(s) Lighting Designer(s) Costume Designeris Set Designer(s)	Composer(s)/ Arranger(s)	Director(s) Librettist(s) Net Designer(s) Lighting Designer(s) Costume Designer(s) Composer(s) Choreographer(s)	Artistic, Producing Director Assoc. Artistic Director Production Manager Literary Manager Casting Director Director(s) (Other) Set Designer(s) Lighting Designer(s) Costume Designer(s) Playwright(s)
Production/ Technical Personnel	Stage Manager Wardrobe Make-up Master Electrician Stage Crew	Liorarian Personnel Manager Staff Stage Manager Stage Crew	Tecnnical Director Stage Manager Wardrobe, Make-up Stage Crew Scene Shop Carpenters Electricians	Technical Director Prop Construction Supervisor Scene Shop Supervisor Costume Shop Supervisor Master Carpenter Master Electrician Wardrope Master Sound Engineer Stage Crew
Publicity/Marketing/ Public Relations/ Audience Development Personnel	•	Marketing Director Public Relations Of Publicity Director Promotion Director Audience Developm Subscription Director	ent Director	
HouserBox Office	•	Box Office Manager House Manager Maintenance Janitorial Custodial	and starf Personnel	•
)ther Program  ≥ Services Personnel	•	instructors Teachers and other staff associated with other artistic activities		
Management and General/ Administrative Personnei	4	Managing Director General Director Business Manager General Manager	and staff	
Fund Raising/ Development Personnel	* / 4	Development Direct Fund Raiser	and staff	



1		Fiscal Year End	fing
PERFORMING ARTISTS	•		
Please complete for the fiscal year reported the follow participated on stage with your troupe/company/orches [Exclude any "supporting" artists described in Items (3).	tra, under eac	n of the following emi	ing artists who usually ployment arrangements.
Seasonal/Full Time: those employed full time and paid or on a weekly pasis.	for the entire	season (or year-round	), paid either on salary
Part of the Season/Part-Time: those employed less than	n tull time and	d paid on a weekly bas	15.
Jobbed-in/Per Service/Per Performance: those employed performance or per production basis.	ed less than fu	If time and paid on a p	per service, per
(NOTE. These categories are intended to be mutually ean both a part-time/weekly pasis and per service pasis, if any one artist worked under a union agreement for on place that artist in the non-union category.)	place that art:	ist in the per service o	ategory Likewise.
Volunteers: include only those who received no paymen for some performances and not for Others, include that a	t for performa rtist in the pa	inces during the year.	If you paid an artist category, as appropriate
duest Stars: those who are not regular members of you tee for their performances in your productions, concerts an impresario/booked-in event.)	r troupe, comp s, and program	pany, or orchestra to was (Exclude artists wh	whom you pay a premium no appear as part of
PERFORMIN	G ARTISTS		
	l nion	Von-t'nion	Total
heasonal/Full Time (Salaried or Paid Weekly			
Part of the Season/Part Time (Paid Weekly)			
Isoped-in/Per Service/Per Performance			
Volunteers			
Guest Stars/Pertormers (Supernumeraries)			
'SUPPORTING PERFORMERS			
The following is divided into two sets of questions on numbers and for orchestras. "Supporting" performers are those who according to personnel represented in Item $(32)$ above.	or "supporting" ombany and/o	performers for dance r supplement the on-si	e, Opera/musical theatre tage activities of the
Please complete the following for the fiscal year reported as in	istructed belov	<b>.</b> .	
> Dance/Opera/Musical Theatre - Complete Items (33.) t	hrough 36		
<ul> <li>Orchestra - Complete Items (37), through (39)</li> <li>Theatre - include all performing personnel in Item (32)</li> </ul>			
	i apone aud 2k	ip to item 40 '	
Danch Opera Musical Theatrej		_	
3 Did you hire a symphony orchestra for any program/prod	luction '	· es	VolSkip to Item 35)
That was the minimum and maximum number of instrum employed for any particular program/production? .	nentalists    -  -	Minimum	Maximum
5 Old you hire apy instrumentalists on a weekly/casual bas	ıs'	, 🗌 Yes 🗼	No (5kip to 10.)
6 What was the rotal number of paid employment weeks is or partial weeks) of all instrumentalists hired on this bas		year? .	₩ eeks
SKIP TO ITEM +0.			
Drohestra		,	
<del></del>		f.	

Troups

that /ear?

How many different groups?

18

39

Did any choral or dance groups appear with your orchestra during

with, and often bears the name of, your orchestral?

Did your operate your own choral group (a chorus that is officially connected

<b>&gt;&gt;</b>		Fi	scal Year Ending	
ENSATION PAID TO PERFORMING P	ERSONNEL	•		
Please complete the following chart of personnel described above in Items 32	n total compensation pair	d during the fiscal v	ear reported to the	performing
Complete the column appropriate for	your particular art form	according to the fo	ilowing definitions	and instructions.
Compensation: Include all salaries media guarantees, payroil taxes an unemployment compensation, pensi	d fringe benefits, such as	health and workme	me, extra services, en's compensation,	electronic insurances,
Performing Artists: Total expense box(per service).	for personnel included in	Item (32.), boxes	and(wee	kiv) and
Guests: Total expense (fees, per di of Item (32) (Exclude payments to are to be reported in Section II, Ite	artists who appeared in	booked-in/impresar	ersonnel included in to events.) These	t box
Instrumentalists: Total expense (fe in Items 34) through 36 above.	es, per diems, and any tr	avel or overhead) f	or those personnel	included
Choral/Dance Groups: Total expensance) prought in from the outside firectors, choreographers, planists,	Utems 37) through 39)	abovel. Include na	for those groups (c) yments (if applicat	noral and le) to choral*
Benefits. Please report the amount through, which represents benefits.	of the total compensation of the total compensation.	on figures for perfo	eming artists in bo	.á
"Benetits" include employer's share inemployment compensation, pension	of payroll taxes and FIC	A, health insurance	, workmen's compe	nsation,
if your records do not show benefits benefits, please check the box below	s separately and you cann withe appropriate antifor	not specify the amo m.	unt of th <b>e total y</b> n	ich represents
Per Diems/Transportation: Please rartists in poxes through, who those personnel.	report, if possible, the an uch represent per diems i	nount of the total and any transportat	ompensation figure ion/travel expense	is for pertorming paid/reimbursed
If your records do not show such ite below the appropriate art form.	ms separately and you ca	innot specify this a	mount, please chec	k the box
COMPENSA	TION PAID TO PERFOR	ING PERSONNEL	°/	
	Dance/Opera/ Viusicai Theatre	Orch <b>est-</b> a	Theatre	
Performing Artists excluding guests)	3	\$	\$	Ī
	<b>)</b> ————	<del></del>		4

	Musical Theatre	Orchestra	Theatre
Performing Artists excluding guests)	5	\$	\$
<i>u</i> ⊲ <del>es</del> ts	\$	1.5	\$
Instrumentalists	Š		
Lhoral Groups (In-House)		. S dr	·
Choral/Dance Groups Trom Outside)	·	\$ iOu	U
TOTAL *	>	• \$	5 .
Benetits: (Performing Artists)	5	\$	5
Cannot Specify:			
Per Diems/Transportatio (Performing Artists)	n Ś	5	5
Cannot Specify.		Ģ	
The expenses reported here should match those i	reported in Section III.	Item (3.), pox	



				_	
Fiscal Year	Ending	,	7	1	

### # AGES AND PAID WORK WEEKS FOR PERFORMING ARTISTS

Please complete the appropriate chart on the opposite page f	for your particular art form as instructed below.
--	---

### DANCE, OPERA, MUSICAL THEATRE

Separate figures are requested for those performers (union and non-union) who were paid on a weekly basis and for those performers (union and non-union) who were paid on a per service/per performance basis. (Exclude interns, apprentices or other artists in training from these figures.)

### +1. Pertormers Paid on a Weekly Basis

Minimum Weekly Salary: the minimum weekly amount paid for a performance week (not a renearsal week)

Number of Performers at Minimum: total number of performers paid the minimum rate.

### Pertormers Paid on a Per Service/Per Performance Basis

Minimum Scale Per Performance: minimum compensation paid per performance

Number of Performers at Minimum: total number of performers paid this minimum rate

Total Number of Paid Performances/Services: sum of all paid performances/services for that fiscal year for the personnel included in Item (32),  $\infty$  union), and box (non-union).

3 <u>Fotal Number of Performance Weeks:</u> The number of weeks during the fiscal year reported in which at least one performance was given.

### DRCHESTRA

12.

Separate figures are requested for those players who were paid on a weekly basis and for those players (union and nonunion) who were paid on a per service basis. (Exclude interns, apprentices or other artists in training from these figures.)

### Players Paid on a Weekly Basis

Minimum Weekly Salary: the minimum weekly amount paid for a performance week

Percentage of Players at Minimum: percentage of total number of players who were paid the minimum rate

Average #eekly Salary\* gross payroll (only for those players paid on a weekly basis, and excluding conductor(s) and extra players), including vacation pay overtime, and extra services, but excluding electronic media guarantee, divided by the number of paid weeks.

Total Number of Paid Weeks: sum of all paid work weeks for all players included in Item 32., boxes

<u>Fixed Number of Notical Nervices Useds</u> jum of the actual number of (services) for all players paid on a weekly pasis

Electronic Media Guarantee: The amount paid to each player if your orchestra has such a guarantee

### Players Paid on a Per Performance/Service Basis

Minimum Scale Per Concert: minimum compensation per performance/concert for per service players

Number of Non-union Players Paid Union Scales the total number of players in Item (32), box \_\_\_\_, who were paid this minimum rate

Total Number of Actual Services Used: sum of all services for that year for all per service players

### THEATRE

reparate figures are requested for mainstage actors and for those connected with all other programs. (Exclude from these figures journeymen, interns and/or apprentices, if your theatre has them.) Additional breakouts are requested for the fiscal year reported for both union and non-union actors.

Specify the minimum weekly salary paid (union and non-union rates), the number of actors who were paid at those minimum rates, and the maximum weekly salary paid (union and non-union).

Total Actor Paid Veeks: sum of all work weeks for all actors employed on the mainstage and for all other programs (Item 12), poxes \_\_\_, \_\_, and \_\_\_i.

Total Number of Performance Weeks: The number of weeks during the tiscal year reported in which at least one performance was given



12

4.

JUES AND PA	ID VORK VEE	KS FOR PERFORV	IING ARTISTS	1		
DANCE, OPER	A/MUSICAL TH	IEATRE ]				
Performer Weekly da		Minimum Weekly Salary	Number of Pertormers at Minimum	Total Number of Paid Work We	eks .	*
	Cutou	5				
	Non-Union	Š	<u> </u>	1		
Pertormer Per Pertor Per Service	rmance/	Minimum Scale per Pertormance/ Service	Number of Performers at Minimum	Total Number Paid Performa Services		·
	Union	>				
	Non-Linton	\$				
pertorman	e e was given) di	uring that fiscal ve	weeks (in which at l ar)		rtormance Weeks	
R. HESTR X	-					
	ud 'n	Minimum	Percentage	Average Weekly	Total Number of Paid	Total Numi of Actual
Vrekly 3	<u> </u>	∜eekiy Saiarv	of Plavers at Minimum	Salary	Weeks	
Vrekly 3	Ĺ	Salarv	at Minimum			
Peckly 3	le, what was the nedia guarante	Salary	at Minimum			Services U
* applicable electronic	le, what was the nedia guarante	Salary  e amount paid to e.  Minimum  Scale Per	at Minimum  ach player as an  Number of Players #ho  Are Paid	Salary  S  Average Total Paid Per Player	Guarantee  Total Number of Noticel Services	Services (Ja
* applicable electronic	ie, what was the nedia guarante id on the passs	Salary  t amount paid to e.  Minimum Scale Per Concert	at Minimum  ach player as an  Number of Players #ho  Are Paid	Average Total Paid Per Plaver Per Season	Guarantee  Total Number of Noticel Services	Services U
* Applicable electronic Players Par Server var var var var var var var var var va	ie, what was the nedia guarante id in the pasis  I mon Non-Union he rotal number in was given) du	Salarv e amount paid to e.  Minimum Scale Per Concert	at Minimum  ach player as an  Number of Players #ho Are Paid Union-Scale	Average Total Paid Per Plaver Per Season  S Seast one	Guarantee  Total Number of Noticel Services	Services U
* hat was aperformance	ie, what was the nedia guarante id in the pasis  I mon Non-Union he rotal number in was given) du	Minimum Scale Per Concert	at Minimum  ach player as an  Number of Players #ho Are Paid Union-Scale	Average Total Paid Per Plaver Per Season  S Seast one	Guarantee Total Number of Actual Services	Services U
that was apertormand	ie, what was the nedia guarante id in the pasis  I mon Non-Union he rotal number in was given) du	Minimum Scale Per Concert	at Minimum  ach player as an  Number of Players #ho Are Paid Union-Scale	Average Total Paid Per Plaver Per Season  S Seast one	Guarantee Total Number of Actual Services	Services (Ja
* Applicable electronic Players Par Server / Ser	ie, what was the nedia guarante id in the pasis  I mon Non-Union he rotal number in was given) du	Salarv  e amount paid to e.e.  Minimum Scale Per Concert  3 3 5 of performance wering that fiscal year	at Minimum  ach player as an  Number of Players Who Are Paid Union-Scale  eeks (in which at lear).  Number of Actors at Minimum	Average Total Paid Per Plaver Per Season  S S S Average Total Paid Per Plaver Per Season  Weekly	Guarantee  Total Number of Notual Services I sed	Services (Ja
that was the TO ITEM	ie, what was the nedia guarante id on the pasis  I mon Non-Union the rotal number was given) du	Salarv  Hinimum Scale Per Concert  S  of performance wring that fiscal year  Winimum Weekly Salarv	at Minimum  ach player as an  Number of Players Who Are Paid Union-Scale  eeks (in which at lear).  Number of Actors at Minimum	Average Total Paid Per Plaver Per Season  S S S East one Perf:  Waximum Weekly Salary	Guarantee  Total Number of Notual Services I sed	Services (Ja
that was the TO ITEM	io, what was the nedia guarante id in the pasis  I mion Non-Union he rotal number was given) du	Salarv  e almount paid to ele  Minimum Scale Per Concert   S  of performance wering that fiscal year  Winimum Weekly Salarv  \$	at Minimum  ach player as an  Number of Players Who Are Paid Union-Scale  eeks (in which at lear).  Number of Actors at Minimum	Average Total Paid Per Plaver Per Season  S S Seast one Perf:  Maximum Weekly Salary S	Guarantee  Total Number of Notual Services I sed	Services (Ja



	Fiscal Year Ending
<u>NUM</u>	BER OF NON-PERFORMING PERSONNEL AND EXPENSES
50.	Please complete the chart on the opposite page for the fiscal year reported on numbers of employees, per service/ fee-for-service personnel, and volunteers, and on compensation paid to those personnel for each of the rategories Aisted as instructed below. Refer back to the chart on p for staff positions included in each rategory.
	Number of Employees/Full and Part Time: Those staff paid directly by your organization during the fiscal year reported, whose earnings were reported to the Internal Revenue Service on a W-2 Statement. Place full time employees who spent all their time in only one area in the full time column. Place full time employees who worked in two or more areas, as one part time employee in each functional area in which they worked. Place all part time, part-of-the-year, and temporary employees (e.g., interns and CETA employees paid by your organization) in the part time column in the appropriate area.
	Employee Expenses: Report gross earnings, including payments for annual and sick leave, overtime, employee's share of FICA, and other renumeration of a payment nature. Include any payroll taxes and fringe benefits (employer's share of FICA, retirement fund contributions, health insurance, unemployment insurance, and any other benefits.)
	Number of Per Service/Fee-For-Service/Personnel and Total Expenses: Those individuals hired on a per service pasis to supplement the work of the professional staff, for whom no benefits were paid and no payroll taxes withheld, and whose earnings may have been reported to the Internal Revenue Service on Form 1099. Report the total number of persons hired on this basis during the fiscal year reported and the total payments (including per diem and associated overhead) and/or honoraria received by them. (NOTE: Contracted nonperforming services with outside firms fixed, not individuals or performing groups) are to be excluded here and reported later in Section (III.)
	Volunteers: Report the total number of volunteers (full or part time) who worked in each of the areas listed during the fiscal year reported.
1	3ENEFITS: If possible, please indicate the amount of the total employee expense figure in box which represents penetits baild to these employees.
	'Benetits' include employer's share of payroll taxes and FICA, health insurance, workmen's compensation, unemployment compensation, pension fund, and any perquisites.
	If your records do not show, benefits separately and you cannot specify the amount of the total which represents the benefits, please check the "Cannot Specify" box.
5.	PER DIEM/TRAVEL. If applicable, please indicate the amount of the total employee expense figure in box, which represents per diem and travel expense reimbursements to employees.
	NOTE. It the fotal expense figure does not include per liem/travel, check the "Not Applicable" box. If the figure does include per diem/travel but you cannot separate this figure out from your records, please check the "Cannot Specify" box.
3	VAGE AND SALARY RATES: Please complete the chart on the opposite page on the number of all full time full leason employees paid by your organization, excluding performing personnel, during that year whose annual salaries (eff into each of the ranges) specified. The appropriate range is determined by the gross earnings ( gure which would have been reported on a W-2 Statement.



i i		Employees Part Time	Emplovee Expense	Per Service (Fee-for-Service) Personnel	Per Service Personnel Expense	Number of Volunteers
on-Performing tists			\$		\$	
oduction/ chnical	F		\$		>	,
blicity/ Marketing/ dience velopment/ blic Relations			\$		\$	
use/Box Office			5		\$	
ner Program v ce Personnel ecify types )			\$		\$	
nagement and neral/ ministrative  nd Raising/ velopment			\$ •		\$ •	•
TAL			; ·		; ·	
c uncount of the to	tal employ	ee expense and benefit	n boxes, figure in box			

Under 55,000 \$5,000-\$<del>3,999</del> \$10,000 -\$14,399 \$15,000 -\$19,999 \$20.000 -\$24,399 \$25,000 -\$30,000 Over \$30,000

	í	
Fiscal Year Ending	,	1

# SECTION III FINANCIAL INFORMATION

In this section, we are seeking information on your types and sources of income and expenses. We also need some balance sheet and other financial data. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in the upper hightilionner of each page.

NOTE. Valuation of the contribution of in-kind/volunteer services, space, and materials is included in Section IV. This includes (unds expended on your behalf for services provided by other organizations such as a municipality or a university. Only the appropriation (monetary payment) should be included below in box \_\_\_\_\_\_ For example, if your organization is part of a university which maintains your facilities in addition to allocating funds for your operations, the cost of the maintenance and utilities, if known, should be included in Section IV.

### OPERATING INCOME

Include all income for <u>current operations</u> whether restricted or innestricted. Income designated for endowment, plant land, building and equipment), or other nonoperating funds are requested in its land, perform one income income.

EARNED INCOME: All income received directly from the public (usually in the form of admission or ticket income),

EARNED INCOME: All income received directly from the public (usually in the form of admission or ticket income), or as a result of a contract (usually a payment from a third party), a grant or an allocation "with services required" that are to be provided by your organization. A grant to mount a specific production would be included here, urants or allocations received for general operating purposes are to be reported under SUPPORT INCOME.

Performance Income: Transfer the Liqures from Item 1 boxes \_\_\_\_\_, Tand \_\_\_\_ of Section II, as instructed below IRefer to that Section for definitions of 'Home' and 'On Tour.')

Section II	Section III
Transfer box	to box
90x	to box ,
ъох	to box ,
box	to box . ,
and box	to box

Electronic Media income: Separate figures are requested by medium for income received from direct fees i.e., from reimbursements for raping/recording/filming sessions, initial sale of broadcast rights), from royalties, residuals and from distribution (sale or rental) of media products.

Educational Activities Income: Separate figures are requested by type of educational activity ('formal' versus informat' as defined in Section II, Items (9) - 26(1), by location ('AF HOME' and 'ON FOUR') and by nature of payment as defined below.

<u>Turion Fees:</u> rotal receipts from fees paid directly to your organization by participants in your educational orograms.

Third Sarty Payments: total receipts from contracts and purchases of specific services, via third party unding.

Other Artistic Activities Income: Enter total income received from all other artistic activities as described in Section II, Item 272 (Exclude the ancillary activities described below.)

Ancillary Activity Income: In order to match the reporting formation IRS Form 990 and to be able to accommodate those organizations that can only provide a net figure because of a franchise arrangement (i.e., the service is provided by an "outside" organization which turns over any profit to the organization, we ask that those who do have gross figures, indicate here the gross income, the related expenses, and the net income figures for these activities. Be sure to exclude these expenses later from Item (5) Include here the personnel expenses reported in boxes and of Section II in addition to "cost of sales" (i.e., cost of inventory sold). NOTE: income received from special fund raising events or from (women's) auxiliaries should be included in box.

### investment Income:

Dividends and Interest: Funds received as interest dividends, etc. on investments of current funds or endowments and similar funds where such income does not have to be added to endowment principals per donors' instructions.

Net Realized Gains/(Losses): Gains (or losses) realized upon disposition of investments (unless such gain or loss is restricted to an endowment or similar fund) or sale of fixed assets. If a loss is incurred, the amount should be entered in parentheses. For example, if a contribution of common stock was received and recorded at market value and sold later at a higher price, the gain would be reported here.

Proceeds From Sales of Assets Not Capitalized: Include only property that your organization has used. Tangible property that has been donated for immediate resale (such as a used outcomobile) should be included as an individual contribution in box.

Ther tagned income: Enter any other income which was viewed as "Earned" rather than "Support" and specify the source(s) of the income. Include such things as contributions to the pension fund or any portion of inembership fees which was considered earned.



### INCOME - OPER LTING FUND

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<i>/</i> • • • • • • • • • • • • • • • • • • •	Ticket S	ales P	tira Parts avments
Pertormances		1	
At Homerin Residence	>	>	
	) \$ 	>	
Impresario/Booked-in (Net)	5		
Total Performance Income (Add boxes through)		,	
Électronic Media	Direct F		ovalties, R ibsidiary R
Television/Radio	5	. \$	
\udio/Recordings	5	5	
Films	5	• 5	
Subsequent Stage Productions		\$	
Sale, Rental of Media Products		<u> </u>	
Total Clectronic Media Income (Add poxes through)	4	,	
	Tuition i		nird Party Syments
Education			-,
Formal Schools/ Training Programs		<u> </u>	
Norkshop/Master Classes/ Artists-in-School, etc. At Home	,	}	
On Your	18	1,	
Tatal Education Income (3 dd house through		5	
(hrough)		,	1
ther Artistic Activities I from activities specified in	į	;	=
Section II, Item 27	Ì		
Section II, Item 27	Ì		
https://www.specified.n	<u> </u>		<u> </u>
Sther Artistic Activities (from activities specified in Section II, Item 27)  And Hary Activities  Rental or Suclease of Space, Sets and Costumes.	<u> </u>	;	
Activities (from activities specified in Section II, Item 27)  And Hary Activities  Rental or Suplease of Space, Sets and Costumes.  Gross S Expenses. S	· · ·	;	
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Ancillary Income: (Specify)  Dividends and Interest  Net Realized Gains/(Losses)  Proceeds From Sales of Assets Not Capitalized		Net 5 Net 5	
And Harv Activities (from activities specified in Section II, Item 27)  And Harv Activities  Rental or published of Space, Sets and Costumes.  Gross S Expenses. S  Programs, Playbills, Advertising.  Gross: S Expenses: S  Dod, Parking, Concessions.  Gross: S Expenses: S  Other Andillary Income: (Specify)  Other Andillary Income: (Add boxes,, and)  nivestments  Dividends and Interest  Net Realized Gains/(Losses)  Proceeds From Sales of Assets Not Capitalized  Other Investment Income: (Specify)		Net 5 Net 5	
And lary Activities  Rental or Sublease of Space, Sets and Costumes.  Gross S Expenses. S  Programs, Playbills, Advertising:  Gross: S Expenses: S  Dod, Parking, Concessions.  Gross: S Expenses: S  Other Ancillary Income: (Specify)  Stal Ancillary Income: (Add boxes, and)  nivestments  Dividends and Interest  Net Realized Gains/(Losses)  Proceeds From Sales of Assets Not Capitalized  Other Investment Income: (Specify:)		Net 5 Net 5	
Ancillary Income: (Specify)  Dividends and Interest  Net Realized Gains/(Losses)  Proceeds From Sales of Assets Not Capitalized		Net 5 Net 5	

	Fiscal Year Ending
from public and private from parent organization gontributions of in-kind	income received as support for general operating purposes whether restricted or incestricted sources, in the form of contributions, tax subsidies, fund raising activity receipts, allotments as, and grants and allocations for which no specific services were required. Exclude any services, facilities, space or naterials which are to be recorded where appropriate in its designated for outlding, collection, endowment and other similar funds should be reported OME - OTHER FUNDS.
Private Grants and Cont	ributions
Individuals: Contribu	itions from individuals and from family and individual trust funds received for general
Membership: Include any portion that reprile	any portion of (or all) income received from members that is considered support. (Exclude esents a subscription to a series of performances or was included as earned income in
Business: Total conti	ributions from Corporations, proprietorships, company foundations, etc.
Private Foundations:	Local and national foundations to which an application/proposal for funds is usually submitted.
United Arts Campaig	ns: Income from outside fund raising organizations and federated fund raising drives
Find Raising Events, ou fill in the gross in palls, or openings.	Guilds, (Women's) Auxiliaries: As with ancillary activities income above, we ask that accorde, relate expenses, and net income figures. Examples of these events are gala benefits,
Parent Organization App for general operations.	ropriation or Allotment: Cash payment from "parent" or other supporting institution payments for specific services should be included under EARNED INCOME.
Vilsting of possible gove	Contributions: All grants received for general support from any government source, remnent sources is included below in Item 4., Grants or allocations with services required be included above under EARNED INCOME.
function of a performing funds during the fiscal version. The figures repo	St. In order to obtain a complete picture of all financial activity relating to the principal arts organization, we ask you to complete the following on all income received by other ear specified, excluding any amounts reported above in Items 1 and 2 under OPERATING red should match the bottom line income figures on an laudited) Statement of Income, changes in Fund Balances. The figure in box should match the TOTAL INCOME
If your organization does	not follow fund accounting, report in the appropriate box any income restricted by the endowment or the physical plant.
event, or in perpetuity.  Dividend and interest inclincome for the Operating	sets provided under a stipulation by the donor(s) that they be invested, and that only the ed, for general or for specified purposes, until a specified time or occurrence of a specified income to the endowment fund includes grants or contributions specifically for endowment, ome from investments neld in the endowment fund should be reported under investment; Fund in poxesor Please report any income for board- or management-designated ed as endowments/inder the operating fund where appropriate.
Plant Fund (Land, Building assets and to account for such assets.	gs and Equipment Fund, Capital Fund): Used to accumulate the net investment in fixed the unexpended resources contributed by third parties specifically for acquiring or constructing
Other Funds: Please indi	cate the names of these funds in the space provided. Include any income from the Ford erve fund.
of the total organization Support Income and many for each income item, we	Please complete this chart on income by source. This chart represents a transposition of income from above. Both private and public institutions provide earned as well as rigive to endowment or plant funds. Instead of asking for a breakout by each source below task that you identify the total amount your organization received from each of these sources in these sources may include (but is not necessarily restricted to) the following previous
) Earned Income:	All items "Received via contract or grants or allocations" and designated as third party payments in boxes and
⊃ Support Income∙	- Membership, if any, from corporations, box
-	- Business contributions and corporate foundation grants, box
	- Private foundations and trusts, box
	- Other private grants and contributions, how



- Parent organization appropriation or allotment, box \_\_\_\_\_
- Government grants and contributions, box \_\_\_\_\_

o income - Other Funds: - Endowment Fund, box \_\_\_\_\_

- Plant Fund, box \_\_\_\_.
- Other Funds, box \_\_\_\_.

State   Private   Privat		•	Fı	scal Year Ending [_
Individual Contributions  Membership III considered support)  dusiness and Corporate Foundation Grants  Private Foundations  Inited Arts Campaigns  Fund Raising Events, quilds, (Women's) Auxiliaries  Gross: S Expenses: S Net: S  Other Private Grants and Contributions (Specify:)  STOTAL Private Grants and Contributions (Add boxesthrough), S  Parent Organization Appropriation or Allotment  Support INCOME (Add boxes and) S  TOTAL OPERATING INCOME (Add boxes and) S  TOTAL OPERATING INCOME (Add boxes and) S  TOTAL OPERATING INCOME (Add boxes and) S  TOTAL ORGANIZATIONAL INCOME (Add boxes and) S  DIVING Colleges and Contributions S NEA Challenge Grant Lonly portion received during the Colleges and Conversities S  Other Federal (MS, NSF, SEH, etc.) State Government Sources SInclude State Arts Agencies, J  Public Colleges or Universities S  Local and Regional Government Sources  Sincludes State Arts Agencies, J  Public Colleges or Universities S  Local and Regional Government Sources	<del></del>			
Membership (if considered support)  dusiness and Corporate Foundation Gants  Private Foundations  Linted Arts Campaigns  Find Raising Events, unids, I'Women's Auxiliaries  Gross: S Expenses: S Net: S  Other Private Grants and Contributions (Specify:)  S  Total Private Grants and Contributions (Add boxes	Private irants and Contributions			
dusiness and Corporate Foundation Grants  Private Foundations  Inited Arts Campaigns  Find Raising Events, guilds, IWomen's Auxiliaries  Gross: S Expenses: S Net: S  Other Private Grants and Contributions (Specify:)  S  Total Private Grants and Contributions (Add boxes	Individual Contributions		•	_ \$
Private Foundations  Inited Arts Campaigns  Fund Raising Events, Juilds, IWomen's Auxiliaries  Gross: S Expenses: S Net: S Other Private Grants and Contributions (Specify)  STOTAL Private Grants and Contributions (Add boxesthrough), S Parent Organization Appropriation or Allotment Sovernment Grants and Contributions  GOVERNMENT INCOME (Add boxes , and)  STAL SUPPORT INCOME (Add boxes and)  SCORDSTHER FLNDS  Gradowment Fund  Plant Fund (Land, duilting, and Equipment)  Stal Income - Other Funds (Add boxes , and)  STAL DRGANIZATIONAL INCOME (Add boxes and)  STAL ORGANIZATIONAL INCOME (Add boxes and)  ST	Membership (if considered si	upport)	A	\$
End Raising Events, Guilds, IWomen's Auxiliaries  Gross: \$   Expenses: 5   Net: 5    Other Private Grants and Contributions (Specify)  State Private Grants and Contributions (Add boxes	dusiness and Corporate Four	ndation Grants	Ť	\$
Fund Raising Events, Guilds, (Women's) Auxiliaries  Gross: \$	Private Foundations	,		\$
Other Private Grants and Contributions (Specify)  S  Total Private Grants and Contributions (Add boxes through ), S  Parent Organization Appropriation or Allotment	United Arts Campaigns			\$
State Private Grants and Contributions (Specify)  Specify Contributions (Add boxes	Fund Raising Events, Guilds.	. (Women's) Auxili	artes	\$
S   S   S   S   S   S   S   S   S   S	Gross: S	Expense	5: 5	Vet: 5
Fotal Private Grants and Contributions (Add boxes	Other Private Grants and Co	ontributions (Speci	fy:)	
Parent Organization Appropriation or Allotment    Sovernment Grants and Contributions   Sovernment Fund   Sovernment   Sovernment Fund   Sovernment   Sovernment Fund				\$
Savernment Grants and Contributions   Savernment Grants and Contributions   Savernment Grants and Contributions   Savernment Grants and Comment Fund   Savernment Funds (Add boxes	Total Private Grants and Contribut	ions (Add boxes	through),	5
TOTAL SILPPORT INCOME (Add boxes	Parent Organization Appropriation	or Allotment		\$
TOTAL OPERATING INCOME (Add boxes and )  S  NCOME OTHER FUNDS  Indowment Fund   \$   \$   \$    Other Funds (Decify)   \$   \$    Total Income - Other Funds (Add boxes, and)   \$   \$    TOTAL ORGANIZATIONAL INCOME (Add boxes, and)   \$   \$    Private Sources   Public Sources    Business Deporate Foundation   \$   NEA Program Grant (only portion received during the incal year)   \$    Private Foundations   \$   NEA Challenge Grant (only portion received during the incal year)   \$    Private Colleges and   \$   CETA (payments you receive to pay any CETA employees)   \$    Other Expective)   \$   \$   State Government Sources include State Arts Agencies.)   \$    Public Colleges or Universities   \$    Local and Regional Government   \$    Sources   \$   Sources   \$    Local and Regional Government   \$    Sources   \$   Sources   \$    Local and Regional Government   \$    Sources   \$   Sources   \$    Local and Regional Government   \$    Sources   \$   Sources   \$    Local and Regional Government   \$    Sources   \$   Sources   \$    Local and Regional Government   \$    Sources   \$   Sources   \$    Local and Regional Government   \$    Sources   \$   Sources    Local and Regional Government   \$    Local and Regional	Government Grants and Contribution	on <b>s</b>		5
TOTAL OPERATING INCOME (Add boxes and )  S  NCOME OTHER FUNDS  Indowment Fund   \$   \$   \$    Other Funds (Decify)   \$   \$    Total Income - Other Funds (Add boxes, and)   \$   \$    TOTAL ORGANIZATIONAL INCOME (Add boxes, and)   \$   \$    Private Sources   Public Sources    Business Deporate Foundation   \$   NEA Program Grant (only portion received during the incal year)   \$    Private Foundations   \$   NEA Challenge Grant (only portion received during the incal year)   \$    Private Colleges and   \$   CETA (payments you receive to pay any CETA employees)   \$    Other Expective)   \$   \$   State Government Sources include State Arts Agencies.)   \$    Public Colleges or Universities   \$    Local and Regional Government   \$    Sources   \$   Sources   \$    Local and Regional Government   \$    Sources   \$   Sources   \$    Local and Regional Government   \$    Sources   \$   Sources   \$    Local and Regional Government   \$    Sources   \$   Sources   \$    Local and Regional Government   \$    Sources   \$   Sources   \$    Local and Regional Government   \$    Sources   \$   Sources   \$    Local and Regional Government   \$    Sources   \$   Sources    Local and Regional Government   \$    Local and Regional	TOTAL SUPPORT INCOME (Add to	oxes, , a	nd )	š
Section   Sect				<u> </u>
Plant Find (Land, duilding, and Equipment)  Sther Finds (Specify )  Fotal Income - Other Funds (Add boxes, and)  FOTAL ORGANIZATIONAL INCOME (Add boxes, and)  Private Sources  Private Sources  Private Foundations  NEA Program Grant   Simple Sources    Private Colleges and   Simple Sources    Dinversities   Simple Sources   Simple Sources    Simple Sources   Simple Sources    Public Sources   Simple Sources    Public Sources   Simple Sources    Other Federal (IMS, NSF, Simple Sources   Simple Sources    Simple Sources   Simple Sources   Simple Sources   Simple Sources    Sources   Simple Sources   S				
Plant Fund (Land, duilding, and Equipment)    Dither Funds (Specify )				
State Funds (Specify)  - S  S  State Government Sources  Public Colleges or Universities  Public Colleges or Universities  Local and Regional Government Sources  S  S  S  S  S  S  S  S  S  S  S  S  S				<del></del>
Fotal Income - Other Funds (Add boxes,, and)  STOTAL ORGANIZATIONAL INCOME (Add boxes, and)  SNCOME BY SOURCE  Private Sources  Business Corporate Foundation		uipinent)		<u> </u>
Stall Income - Other Funds (Add boxes, and)   S	Other Funds (Specify)			
Private Sources  Private Foundation S NEA Program Grant S Private Foundation S NEA Challenge Grant Conly portion received during the Coniversities CETA (payments vou receive to pay any CETA employees)  State Government Sources State Government Sources (Include State Arts Agencies.)  Public Colleges or Universities S Local and Regional Government Sources			•	5
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Business Corporate Foundation 5 NEA Program Grant 5  Private Foundations 5 NEA Challenge Grant Conly portion received during the Ical year) 5  CETA (payments you receive to pay any CETA employees) 5  State Government Sources (Include State Arts Agencies.) 7  Public Colleges or Universities 5  Local and Regional Government Sources Sources	TOTAL ORGANIZATIONAL INCOV	IE (.\dd boxes	_ and)	3
Business Corporate Foundation 5 NEA Program Grant 5  Private Foundations 5 NEA Challenge Grant Conly portion received during the Inversities 5 CETA (payments you receive to pay any CETA employees) 5  State Government Sources (Include State Arts Agencies.) 6  Local and Regional Government Sources 5  Local and Regional Government Sources 5  Local and Regional Government 5  Sources 5  Local and Regional Government 5  Public Colleges or Universities 5	INCOME BY SOURCE			•
Private Foundations    NEA Challenge Grant Fonly portion received during the scal year)   S	Private Sources		Public Sou	urces
Private Foundations    NEA Challenge Grant Fonly portion received during the scal year)   S	Business Corporate Foundation	<u> </u>	NEA Program Grant	Š
Pivate Colleges and S	Private Foundations	<del></del>	,	· ·
Orner (Specifyr)  S Other Federal (IMS, NSF, NEH, etc.)  State Government Sources (Include State Arts Agencies.)  Public Colleges or Universities  Local and Regional Government Sources  Sources			portion received during the	
Other (Specifyr)  S Other Federal (IMS, NSF, NEH, etc.)  State Government Sources (Include State Arts Agencies.)  Public Colleges or Universities  Local and Regional Government Sources		<u> </u>		
State Government Sources (Include State Arts Agencies.)  Public Colleges or Universities  Local and Regional Government Sources	Other (Specify)			
Public Colleges or Universities  Local and Regional Government Sources		<del></del>		<b>;</b>
Local and Regional Government Sources				·s.)
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Local School Boards S				ment ;
			Local School Boards	5

Fiscal	Year	Ending	L	

### **EXPENSES**

### ALLOCATION OF EXPENSES BY FUNCTION

Please complete the chart on the opposite page which dategorizes expenses by functional areas which are defined below. Include all funds, whether restricted or unrestricted. This chart is very similar in format to Part III in Allocation of Expenses by Function") of the current IRS Form 990, a report required by IRS from most hopprotite organizations. The Form 390 Reference sheet which accompanied this questionnaire, provides instructions for translating comparable items from that form and should facilitate the completion of this chart. Additionally, this chart and the one below it (Item 6, ALLOCATION OF PROGRAM EXPENSES) are designed to be compatible with the optional "Statement of Activity" recommended by the accounting profession.

Functional Areas: If your organization did not follow a functional method of accounting for the fiscal year reported, report total expenses incurred for each line item in Column A (TOTAL) and, using any reasonable method, allocate that total into the applicable functional areas in Columns B. C and D as described below.

Find Raising (Column C): all costs associated with soliciting contributions, gifts, grants, etc. Expenses incurred for special fund raising events which were reported in box inder SUPPORT INCOME are to be excluded here.

Management and General (Column D): all costs related to the overall management and functioning of the organization. Any direct supervision of fund raising or program activities should be reported in those areas as appropriate. Expenses incurred for ancillary activities which were reported in boxes , , and , under EARNED INCOME, are to be excluded here, since they were netted out there.

Line (tem Definitions: As indicated on the Form 990 Reference Sheet, note that this chart requests more detail than the Form 990 for personnel, occupancy and program services and less detail for fund raising and benefits. This alteration informat is a result of our need for data which will be used to develop an econometric model.

Personnel: Transfer the appropriate personnel expense figures found in Section II,as instructed below, into this chart. Note that some figures must be combined, while others may be transferred directly:

item (8), box	<u>bection     to   Section                                      </u>
or	_
	• (*em (48)), boxes and = (8) Program Services, box
or	Item (8), boxes and = C: Fund Raising, box
•	Item $(48)$ , boxes and $= \widehat{D}$ ) Management and General, box

NOTE. Payments to guest artifics for "booked-in/impresario" performances are not to be included as a personnel expense, but are to be included in Section II, Item. 1. where "Impresario/Booked-In" income and related expenses are reported and netted out. (Exclude these expenses from this chart.)

Occupancy. Total payments for space, heat, light, power, water, contracted janitorial or maintenance services, and supplies and equipment, excluding wages and salaries of employees.

Mortgage: Include interest, any real estate taxes and mortgage insurance. Exclude mortgage principal.

Professional Fees: Include any fees not reported above under per-service personnel (e.g., for legal, audit or investment services). Any services which could be provided by individual artistic professionals outside your organization, should be reported above as a per-service expense.

Equipment: Include rental tees and costs of maintaining any production or office related equipment in working order. Exclude costs for janitorial/maintenance equipment reported above

Interest: Include any interest expenses and other carrying charges on loans other than mortgage or construction.

Other: Use these lines to specify other line items found in your financial reports (e.g., "advertising and promotion"). Five spaces are provided. If your records include more than five items, list the four most significant in the first four spaces and lump the remainder together in the fifth space.

Depreciation: If your organization records depreciation, depletion and similar expenses, enter the totals for the fiscal year reported in the appropriate functional areas.

ALLOCATION OF PROGRAM EXPENSES: Please complete the section on the opposite page on allocation of expenses by areas of program activity. Along with the operational information provided in Section (I on program production related activities, these expense figures help to present a useful economic picture of the services you provide to your membership and to the public.

Allocate, to the extent possible, the total Program Services Expense figure in box \_\_\_\_\_\_\_\_ (or transfer from your records) to the expenses incurred for each of the 3 program areas specified. (Refer to Section II for what is included under each area.) Note that under 'performance/production', you are asked to specify the five most significant expense, tems and unity together the remainder in the sixth space.



### CKPENSES Unclude <u>all</u> funds I

	Total	Brogram Nervices	Fund Raising	() Managemer and Genera
resonner				
\il Personnet	`	>	>	;
Occupancy				
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daintenance	>	\$	>	>
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TOTAL EXPENSES	>	<u> </u>	·	<u> </u>
LLUCATION OF PROGRAM	ERVICE EXPENSES			
	Performance/	_	Other Pro	ograin
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- Service Specify		———		
<del></del> :	>			
*	5			
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				Fiscal Year	Ending (	
FEND BALANCES AND ASSE	<u>rs</u>					
Please complete the following follow fund accounting, completed 5 scalestatements for the fixturement of Changes in Entitibalance Sheet for the fiscal year.	ete only column iscal year repo ty Capitai" or "	n A Otherw rted in this qu 'Statement of	use, complete Colu estionnaire. Fund a Changes in Fund Ba	mns (A throi. activity shoul	ign√E from vo d bemetlected	ur ear
Funds: See Item 3 of this				ions of the fr	inds requested.	
income: Transfer the figure						
Expenses: Transfer the tota funds. Items 5 and 6 to the fund from which they various funds in order to mo	v were financed	d. Item/8 bei	ow is intended to re	effect the use	of resources:	from
Surplus/(Deficit): This is the box) If the difference	he difference bi e is a negative	etween Totai I figure (i.e., a c	ncome and Total Edeficit), enclose it	xpenses. (Sub in parenthese	otract box	from
Fund Balances (Beginning of to the "accumulated surplus Other terms used are "Net" the previous tiscal year's (E	s or deficit at t Worth" or "Enti	the beginning of try Capital." "	if the tiscal vear" f	GUER IN VOUE	financial state	ments
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### OTHER FINANCIAL INFORMATION

for the purposes of building an economic model for arts organizations, three other pieces of data are very useful if your riganization owned its performance/rehearsal facility. (If you did not own this space, SKIP TO SECTION IV.)

The 'Fixed Assets, Less Accumulated Depreciation" figure should be included on your Balance oneet. The other two tems are probably not found on your year-end statements.

Tixed Assets (End of Year) Less accumulated depreciation	3	, 5	
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# SECTION IV

#### VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

In-kind and donated services and items or funds expended on behalf of an organization by a parent organization constitute a significant pertien of arts and cultural organizations total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide services and products to the public. This is especially true for organizations supported by a university or a municipality which provides physical facilities, utilities, regular custodial or professional services, etc. This section represents an effort to account for and value such services and contributions. Some organizations may include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an eudited financial statement, in-kind and donated services must meet <u>ALL</u> of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- o. There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please/use the above criteria to determine what should be included in the following items.

Please complete the following chart on the total number of volunteer staff and the total time they contributed in hours for that fiscal year. Include CETA personnel who were paid directly by another organization. See the instructions in Section II, PERSONNEL, for definitions of the functional areas listed below.

	Number of Volunteer Staff	Number of Hours Contributed By Volunteers
Program Services (e.g., performers, teachers)		
Fund Raising		_ <b>-</b>
Management and General		
Ancilliary (concession sales, etc.)		
Total		

(22) At what hourly rate(s) would you value the time of your volunteer staff?

	Type of Volunteer	Rate	
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Please complete the following chart on the estimated value of in-lund contributions for the fiscal year reported. If possible, allocate the values for each type of contribution according to the appropriate functional category.

	Total	Program Services	nd البنF A ausin <b>g</b>	Management and General	incillary
Services of Volunteers	S	S	\$	>	>
Donated Facilities and Space, Rental Allowances, Utilities, Maintenance Services, etc.	S	s	\$	>	3
Donated Materials	5	s	\$	\$	5

is any of the information in Items  $\widehat{(1)}$ ,  $\widehat{(2)}$ , or  $\widehat{(3)}$  above reflected in your (audited) financial statement for the fiscal year reported?

Yes	No (Skip to Item (6))	6	
	-		
ூர்d you keep (deta	iled) records on any of this information?		
Yes	No (Skip to <b>Hessage below</b> Item (7))		
□ ' <b>"</b>			
On which informat	ion?		

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided for

Economic Data Series Informatics Inc 6011 Executiva Boulevard Rockville, Maryland 20852





# WASHINGTON D.C. 20506



A Federal agency advised by the National Council on the Arts

ECONOMIC DATA SERIES QUESTIONNAIRE

PERFORMING ARTS ORGANIZATIONS

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### PERFORMING ARTS FRO MEATIONS

# SECTION I

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Fiscal	Year	Ending	<i></i>	7
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# SECTION II OPERATIONAL INFORMATION

#### PERFORMANCES/PRODUCTIONS

Please

Please complete the following chart on the numbers of performances, income and tickets sold or attendance for the fiscal year reported by types of live performances, according to the instructions and definitions which follow. Each category is meant to be mutually exclusive so that the numbers of performances and income can be totalled without double counting. If any performance fits into more than one category, place it in the category which most accurately describes it. (Exclude any electronic media performances or educational activities such as master classes, workshops, or lecture-performances from this chart.)

IMPRESARIO/BOOKED-IN EVENTS are those events for which you have no involvement in the artistic/production aspects, but which are under your organization's sponsorship and for which you provide space and such services as box office functions, publicity, etc.

SPECIAL NOTE: This chart is designed for performing groups (i.e. ose who employ performing artists) rather than those who almost exclusively sponsor other performing groups or individuals. If your organization is <u>primarily a sponsor</u>, be sure that you have checked the appropriate box in Section I, Item(4.) In this case, since we are interested in the more detailed description of your performance activities, please complete the top section of the chart (BY YOUR ORGANIZATION'S PERSONNEL) for the groups that you sponsored rather than the lower section (BOOKED-IN).

Performance Location: The second level of categorization on the chart is by location of performance (either at HOME/IN-RESIDENCE or ON TOUR):

- Home/In-Residence: Include all performances given in the home metropolitan area or in nome theatres. For theatre groups, include all performances "in-residence." Also include local run-out performances.
- 5 Tour: Include all other performances outside the home metropolitan area that are not specifically included above.

The third and fourth levels of categorization are by type of performance and by type of income from those performances.

Type of Performance (REMINDER: Each performance is to be reported in only one category.)

- Subscription Series: Total number of individual performances for all subscription series combined utilizing any or all of your organization's artistic personnel, for which this organization sold tickets. Include summer series, pop series, etc.
- School/Youth: Total number of performances to school or youth groups including any done either for free or on a subscription basis.
- 3 Other Paid: All other performances for which you had ticket sales or received partial or full payment from a third party.
- 5 Free or Donation Requested Performances: Total number of performances for which no admission was charged, no fee was received, or for which a suggested donation price was requested but not required.

#### Type of Incomes

- Subscription Ticket Sales, Single Ticket Sales, Ticket Sales: Income from tickets sold for performances arranged by your organization and for which your organization handled ticket sales.
- 5 Third Party Payments: Income from contract fees and "grants or allocations where services were required" from a third party. Include payments from both private and public/government sources.

Number of Performances: Do not double count performances. For example, if a free or donation requested performance is given for a school group, include that on the school/youth line, not under free/donation requested. Enter the total number of performances for each category. Do not separate them out by type of income.

Income Amounts: Total receipts, excluding any admissions taxes from either ticket sales or third party payments for each type of performance. Show resold tickets as single ticket sales. Organizations that sell memberships that include tickets to performances should show the value of the ticket portion of the membership fee in this section. For Gala or Opening Night performances, include the income in this section only if you consider it "earned income." Otherwise, include the income under support income and report the performance as 'free' or "donation requested."

NOTE: For impresario/booked-in performances, fill in the gross income, related expenses and net income. Exclude income from rentals and subleases of a half owned, operated, or controlled by your organization. This should be reported in box \_\_\_\_\_\_\_

Number of Tickets/Seats Sold or Attendance: The columns have been shaded to make them mutually exclusive categories. The 'Attendance' category is for performances that are either free or for which your organization find not self the tickets. An estimate is acceptable. Should a performance include both ticketed attendance and non-ticketed attendance, report the tickets sold figure in box. Subtract that figure from the total attendance to that performance and enter the net/non-paid attendance figure in box. For subscriptions, multiply the number of series tickets sold by the number of performances included in the series (e.g., 100 subscriptions for 5 performances = 500 tickets).



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### PERFORMANCES BY YOUR BRUANIZATION'S PERSONNEL

		Number of performances	'acome	Tickets/Seats Sold	Attendance
Home In-Residence		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,	
SUBSCRIPTION SERIES	Substitution Til het jales Single Ticket sales		\$	·	-
SCHOOL, FOLTH		•	,		!
NTHER PAID	Ficket Sales Third Party Payment		\$ 		,
FREE DONATION REQU	ESTED				I
TATAL ROME	Ficket 1-34/5 Third Party Payments	•	\$		
	ŧ	,	•>		
YES THER TO R					
2017 C 2018			>		•
•	MPRESARIO/BOOKE	D-IN PERFORM	ANCES	_	
Null inpresar in Booked-in			Neth		
Tross ome: s	Cxp#nses+i_>		Š		
<u> </u>			>		
	rograms/concerts/productions or reported? For Jance, give the			ai Productions	
3 (1) w trans new productions of that	floors works were realed, hour real?	ited/staged and		New Productions	
<ul> <li>evilud g sidmissions</li> </ul>	old the finkets to your performa fixes) (nom-owest to highest) inkets, such as student or subscr sion benefits.)	Show the normal	DW Drice exc	Iding free admis	sions and
,	Finket Price Ranger 5	:> [;			
bb. to stable to a surpose	Low Types of discounted to kets we		igh	ecl Charle M.L.	that and a l
>enior , tiz		re available to vo	ur pertorm <b>a</b> ni	es - Cherk ( <u>ALL</u>	rnat ippi/)
Unitary	<u></u>				
rher, liea:	se specifyal		-		



					Fiscal Yea	r Ending _	
FILM,	RECORDING AND E.	LECTRONIC MEDIA A	CTIVITIES				
,		umber of films produce ated during that year?	d in which your				
	Signification particip	ated mining plac year				Furns	
,	What was the total hi	umber of recording sess	suns in which				
_	Your Organization par		yions in which				
_					Rec	ording Sess	ions
3		imper of radio/television	on concerts or			<del></del>	
_	productions taped and	i released			Rad	io/Televisio	on.
_					Pro	ductions	
, ` _	Did your organization nedia products (as in	actually produce and/dicated in Items $(6.)$ ,	or distribute any 7 and 8.1 ab		Yes		lo (Skip to Item 11))
).	Please indicate below during that fiscal year	the number of each ty	ype of media prod	luct produced a	and/or distr	ibuted by y	our own organizat
				Number			
			Number Produc <del>e</del> d	Distribute (Sale or re			
	Films	,	-	7			
	, leutapes	(TV)					
	\udio Reco 'Лзк эг зар						
					<del></del>		
	)ther Spec	1(4.)					
						P	
Du	ATIONAL AND OTHER	R ARTISTIC ACTIVITIE	ES				•
			_				
-	program for which tui	offer a formal regular tion was charged (i.e.,	a school);	ati mai		·es	No (Skip to Item(15) )
•	flow many ourses did	vou offer during that	y <b>ear</b> ? ⊹Count hu	itiole sections			)
		irse as separate course					
						Courses	
	What was the fotal To	urse enrollment? (Cou	nt the saine, stude	ent enrolled in			
	79 ON 10 13 70 10	identis.			Course	Enrollmer	nt
	What was the range of	tuition fees per toursi			High	<del></del>	
-		sition i esper sui si			Liw	<del></del>	<del></del>
					,		<del></del>
	Did your organization	offer/present any othe	<u>r</u> education progr	ams or			
-	activities such as work lecture performances	oshops, master classes, or other community se	demonstrations d	or			
		gorchestras, theatres.		s.)		es	No (Skip to Item 171)
	How hank some norners	ins were offered at hor	me and on toor is	nd what			_
		ice? (Use the definitio					
		Number of Courses/ Program	Total s Attendanc		not Estimai Indance	ie	
-	At dorne	1					
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Full Text Provided by ERIC

46.

Fiscal Year	Ending	

The following that lists many of the more common positions found in performing arts organizations by these functional areas and should be used as a guide in completing the remaining items in this section.

If you are having difficulty "ategorizing any of your personnel, please call (300) and one of our staif will assist you in completing this section.

# POSITIONS FOUND PERFORMING ARTS ORGANIZATIONS

Program services	Dance	Orchestra/ Music	Opera/ _ Musical Theatre	Theatre
Rerforming Artists (those who appear on stage)	Dancers Musicians (Instrumental- ists)	All regular and extra orchestra/ choral personnel	Singers, Dancers Musicians (Instrumentalists)	. Actors
•	Conductor(s)	Regular Conductor Music Director Principal Guest Conductor Resident Conductor Assoc./ Asst. Conductor	Conductor(s)	
Sther Artistic	Aftistic Director Choreographer(s) Composer(s) Lighting Designer(s) Costume Designer(s) Set Designer(s)		Director(s) Librettist(s) Set Designer(s) Lightiffg_Designer(s) Costume Designer(s) Composer(s) Choreographer(s)	Artistic/Producing Director Assoc Artistic Directo Production Manager Literary Manager Casting Director Director(s) (Other) Set Designer(s) Lighting Designer(s) Playwright(s)
Personnet		Librarian Personnel Manager Staff Stage Manager Stage Crew	Technical Director Stage Manager Wardrobe Make-up Stage Crew Scene Shop Carpenters Electricians	Tecnnical Director Prop Construction Supervisor Scene Shop Supervisor Costume Shop Supervisor Master Carpenter Master Electrician Wardrobe Master
Public Relations/ Public Relations/ Public Relations/ Public Relations/ Public Relations/ Personnel	<b>4</b>	Marketing Director Public Relations Of Publicity Director Promotion Director Audience Developm Subscription Director	ficer and staff ent Director	Sound Engineer Stage Crew
forse Box Office	<b>,</b>	Aox Office Manager House Manager Maintenance Janitorial Custodial	and staff Personnel	· · · · · · · · · · · · · · · · · · ·
Other Program Services Personnel	4	Instructors Teachers and other staff associated with othe artistic activities	,	<b></b>
fanagement and seneral, Administrative Personnel	, <del>                                    </del>	Managing Director General Director Business Manager General-Manager	and staff —	
Fund Raising/		Development Direct	or } , and staff	



att no cont



				Year Ending
ertori	nances, rental <sup>a</sup> nt perform		other <u>artistic</u> activities (sp th your organization was in irt sales, etc.)	
_				
	•			
0 5 11 10	PATRONAGE			
CJITIE	THYTRO VAGE	•	_	
ia vou	i have a nembership/pati	ronage program for raising	ng funds —	_ Var Na (S)
e., di	fferent categories of jor hart below, specify for t	ntributors to your organiz	ation) during that year?	Person below.) of members for each ca
e., di	fferent categories of jor hart below, specify for t	ntributors to your organiz	ation) during that year?	Person below.)
e., di	fferent categories of contact below, specify for the fee charged and, if application to the fee charged and the fee charged are fee.	that rear the categories of icable, any portion of the Number of	ation) during that year? Life nembership, the number it fee which was tax deduction. Membership	Person below.) of inembers for each ca tible (i.e., considered con Tax Deductible
e., di	fferent categories of contact below, specify for the fee charged and, if application to the fee charged and the fee charged are fee.	that rear the categories of icable, any portion of the Number of	ation) during that year?  If nembership, the number it fee which was tax deduction.  Wembership Fee	Person below.) of members for each ca tible (i.e., considered con Tax Deductible Portion (if any)
e., di	fferent categories of contact below, specify for the fee charged and, if application to the fee charged and the fee charged are fee.	that rear the categories of icable, any portion of the Number of	ation) during that year?  If nembership, the number it fee which was tax deduction.  Wembership Fee	Person below.) of members for each ca tible (i.e., considered con Tax Deductible Portion (if any)
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e., di	fferent categories of contact below, specify for the fee charged and, if application to the fee charged and the fee charged are fee.	that rear the categories of icable, any portion of the Number of	ation) during that year?  If nembership, the number it fee which was tax deduction.  Wembership Fee	Person below.) of members for each ca tible (i.e., considered con Tax Deductible Portion (if any)

#### PERSONNEL

The letailed personnel information requested below is essential for understanding the employment situation of performing artists and the resources needed to produce artistic output. This personnel section is divided into two major personnel tategories. Performing Artists and Other Non-Performing Personnel.

Additionally, we are asking that these personnel be allocated according to the time they spent during the fiscal year reported, into three broad functional areas. These three areas are parallel to categories which appear later in Section III under expenses and also relate to functional areas of expenses as reported on the IRS Form 990. These functional areas are defined below.

#### inctional treas

Phogram Services: Those activities conducted by the organization on which its tax-exempt status was based (or would have been based if this organization was not a tax-exempt, private organization). Included are performances/productions, education and training, and any other artistic activities you described in Item. Above.

Management and General: This relates to the overall management and administrative functioning of the organization. The infect supervision of fund raising, or program areas above, should be excluded here and allocated to those functions.

Development and Fund Raising: The effort extended and the related cost of soliciting contributions and grants.

SPECIAL NOTE: A special chart detailing types of personnel in each of these areas by art form has been included as an insert with this Questionnaire.

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Fiscal	Year	Ending	1	1	/	ł

#### PERFORMING ARTISTS

This category includes all performers—who isually participate on stage with your troupe/company/orchestra, etc. as well as 'supporting' performers who accompany and/or supplement the on-stage activities of your own performers.

Separate figures are requested for these personnel according to the payment arrangements they worked under. These arrangements are defined as follows:

Seasonal/Full Time: those employed full time and paid for the entire season (or year-round), paid either on salary or on a weekly pasis.

Part of the Season/Part-Time: those employed less than full time and paid on a weekly basis.

Nobed-in/Per Service/Per Performance: those employed less than full time and paid on a per service, per performance or per production basis. Include "guest stars" in this category (those who are not regular members of four 'roupe, company, or orchestra, etc. to whom you pay a premium fee for their performance in your productions, oncerts, programs). Exclude artists who appear as part of an impresario/booked-in event.)

NOTE. These categories are intended to be mutually exclusive. If any one artist was paid for part of the year on both a part-time/weekly basis <u>and per service basis</u>, place that artist in the per service category. Likewise, if any one artist worked under a union agreement for one performance and not under a contract for another performance, place that artist in the non-union category.)

rotunteers: include only those who received no payment for performances during the year. If you paid an artist for pome performances and not for others, include that artist in the part time or per-service category, as appropriate

Please complete the chart on the opposite page for these categories on each of the following items.

#### Performers Paid Weekly

Number of Performing Artists: total number of performers employed during that fiscal year.

Minimum Weekly Salary: the minimum weekly amount paid for a performance week-

Number of Performing Artists at Minimum: total number of performers during that year who were paid at the minimum rate.

Total Number Paid Work Weeks: sum of all paid work weeks furing that year for all salaried/paid weekly performers.

Total Number of Contributed Weeks: total number of work weeks voluntarily contributed by these performers during that year.

Total Compensation: Include all salaries and wages, per diems, vacation pay, overtime, extra services. Telectronic media guarantees, payroll taxes and fringe benefits, such as health and workmen's compensation, insurances, inemployment compensation, pension fund obligations and any perquisites.

### Jobbed-in Performers

<u>d.nimum\_Scale\_Per\_Service/Performance</u>: minimum\_compensation\_paid\_per\_service/performance\_to\_jobbed-in/per-service\_performers.

Total Number of Paid Services/Performances: sum of all paid services/performances for that fiscal year for all jobbed-in personnel.

#### Volunteer Performers

Total Number of Contributed Weeks: sum of all work weeks contributed by volunteer performers during that year.

Benefits: Please report the amount of the total compensation figures for performing artists in box which represents benefits to those personnel.

'Benefits' include employer's share of payroll taxes and FICA, health insurance, workmen's compensation, unemployment compensation, pension fund, and any perguisites,

If your records do not show benefits separately and you cannot specify the amount of the total which represents benefits, please check the box.

Per Diems/Transportation: If possible, please report the amount of the total compensation figures for performing artists in ook \_\_\_\_, which represent per diems and any transportation/travel expenses paid/reimbursed to those personnel.

If your records do not show such thems separately and you cannot specify this amount, please check the box below.

Total Number of Performance Weeks: The number of weeks during the fiscal year reported in which at least one performance was given.



Fiscal Year Ending

Performance Weeks

						9	•
(29)	PERFORMING VETISTS					Q	
_	4	Number of Performing Artists	Minimum Veekly Salary	Number of Performing Artists At Minimum	Total Number Paid Weeks	Total Number Contributed 'Veeks	Total Compensa tion
	Seasonal, Full Time 'Saidried or Paid Weekly)	<b></b>	\$	1		:	\$
	Part of the Season/ Part Time (Paid Weekly)		\$	1		ı	\$
						Total	\$
		Number of Performing Artists	Minimum Scale Per Service/ Performance	Number of Performing Actists At Minimum	Total Number Paid Services/ Per- performances	Total Number Contributed Veeks	Total Compensa-
	Jobbed-In/Per Service Per Performance	 		1			\$
	/plunteers						
	*Tiese tigures will be			em (5. as nstruc	ited there.		
(21)	What amount of the rotal coenetits paid to salaried/pa	compensation f aid weekly per	figure in box forming personn	above represen el?	<u> </u>	ot Specify	
22	What amount of the rotal open diems and travel expen	compensation f ise reimbursem	igure in box tents to these pe	above represen	_		
					Canno	ot Sp <del>e</del> cify	

A half was the total number of performance weeks (in which at least one performance was given) during that fiscal year?  $\hfill\Box$ 

Fiscal	Year	Ending	/	

#### NUMBER OF NON-PERFORMING PERSONNEL AND EXPENSES



Please complete the chart on the opposite page for the tiscal year reported on numbers of employees, per service/ fee-for-service personnel, and volunteers, and on compensation paid to those personnel for each of the categories of the chart insert for staff positions included in each category.

Number at Employees/Full and Part Time: Those staff paid directly by your organization during the fiscal year reported, whose earnings were reported to the Internal Revenue Service on a V-2 Statement. Place full time employees who spent all their time in only one area in the full time column. Place full time employees who worked in two or more areas, as one part time employee in each functional area in which they worked. Place all part time, part-of-the-year, and temporary employees (e.g., interns and CETA employees paid by your organization) in the part time column in the appropriate area.

Employee Expenses: Report gross earnings, including payments for annual and sick leave, overtime, employee's share of FICA, and other renumeration of a payment nature. Include any payroli taxes and fringe benefits (employer's share of FICA, retirement fund contributions, nealth insurance, unemployment insurance, and any other benefits.)

Number of Per Service/Fee-For-Service/Personnel and Total Expenses: Those individuals hired on a per service basis to supplement the work of the professional staff, for whom no benefits were paid and no pavroll taxes withheld, and whose earnings may have been reported to the Internal Revenue Service on Form 1099. Report the total number of persons hired on this basis during the fiscal year reported and the total payments (including per dien and associated overhead) and/or honoraria received by them. (NOTE: Contracted honperforming services with outside firms file, not individuals or performing groups) are to be excluded here and reported later in Section (III.)

<u>Volunteers</u>: Report the total number of volunteers (full or part time) who worked in each of the areas usted during the listal year reported.



BENEFITS: If possible, please indicate the amount of the total employee expense figure in box \_\_\_\_ which represents benefits paid to these employees.

"Benefits" include employer's share of payroll taxes and FICA, health insurance, workmen's compensation, unemployment compensation, pension fund, and any perguisites.

'f your records do not show benefits separately and you cannot specify the amount of the total which represents the benefits, please check the "Cannot Specify" box.



PER DIEM/TRAVEL: If applicable, please indicate the amount of the total employee expense figure in box \_\_\_\_\_\_\_, which represents per diem and travel expense reimbursements to employees.

NOTE. If the total expense figure does not include per diem/travel, check the "Not Applicable" box. If the figure does include per diem/fravel but you cannot separate this tigure out from your records, please check the "Cannot Specify" box.



#AGE AND SALARY RATES: Please complete the chart on the opposite page on the number of all full time. full season employees paid by your organization, excluding performing personnel, during that year whose annual salaries fell into each of the ranges specified. The appropriate range is determined by the gross earnings figure which would have been reported on a #-2 Statement.



Fiscal	'r ear	Ending!	

(24)

### NUMBER OF NON-PERFORMING PERSONNEL AND EXPENSES

Program Services		Employees Part Time	Enplôyee Expenses	Number of Per Service (Fee-for-Service) Dersonnel	Per Service Personnel Expense	Number of Volunt <del>ee</del> rs
Non-Performing Artists/ Production/ Technical			ý		>	
Sublicity/ Marketing/ Audience Development/ Public Relations and House/ Box Office			\$	1	\$	
Other Program Service Personnel (Specify types:)	•		\$		\$	1
Total Program Servi			· 		, • 	
General/ Administrative			\$ •		\$ •	
Fund Raising/ Development		اره	<b>.</b>		5 <b>L</b> •	1
TATCT.		•			s • •	

		nplovee expense taxes and benefi	figure in box	represents the	5	
		nplovee expense avel expense reir	tigure in box nbursements to e	mployees?	Cannot Sp	icable
(AGES AND	SALARY RAT	S10,000 -	ME/FULL SEASO	N EMPLOYEES	EXCLUDING PER	RFORMING P



Fiscal	Year	Ending	

#### SECTION III

#### FINANCIAL INFORMATION

In this section, we are seeking information on your income sources and expenses for current operations. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest foliar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in the appearinght corner of each page.

#### INCOME

EARNED INCOME: All income received through direct ticket sales to the general public or from other public and private entities as payment for the provision of services by your organization. Include all contact fees, allocations, and grants for which specific services were required (usually via payment from a third party). A grant or contract to mount a specific production is included here. (Exclude income received for use by the organization for general operating purposes, which is to be reported under SUPPORT INCOME.)

Performance Incomes: Transfer the income figures from the chart in Item  $\widehat{(1)}$  of Section'll as instructed below, (Reier to that Section for definitions of 'AT HOME', 'ON TOUR' and 'IMPRESARIO')

Section II	Section	ı III
Transfer box	to box	
50 X	to box	
хос	to box	
roc	*0 50x	,
and lox	to box	

<u>Clectronic Media/Royalty Income:</u> Separate figures are requested by medium for income received froin direct fees (i.e., from reimbursements for taping/recording/filming sessions, initial sale of broadcast rights), from royalties, ∤esiduals and from distribution (sale or rental) of media products.

Educational Activities Income: Separate figures are requested by type of educational activity ('formal' versus informal' as defined in Section II. Items (i) through (6) ), by location ('AT HOME' and 'ON TOUR' as defined in Section II, Items (i) and by nature of payment as defined below.

Tuition Fees: fotal receipts from fees paid directly to your organization by participants in your educational programs.

Third Party Payments: total receipts from contracts and purchases of specific services, via third party funding

Other Artistic Activities Income: Enter total income received from all other artistic activities as described in Section II, item 10. (Exclude income from activities defined below under Other Earned Income.)

#### Other Earned Income

Advertising Income: Total receipts from sale of advertising space, etc.

Concessions: Total receipts from the sale of food, beverages, and other miscellaneous articles, excluding any retail sales taxes, and any amounts resulting from fund raising activities.

Investment Income: Income from investments and savings accounts, including all dividends, interest, realized gains/(losses) on the sale of any investments and proceeds from the sale of non-capitalized assets.

Other: Enter any other income which was viewed as "Earned" rather than "Support", and specify the source(s) of the income. Include such things as any portion of membership fees which was considered earned.





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r iscai	rear	Ending	1

## INCOME

<u> </u>	ARNED INCOME	Ticket Sales	Third Party 1 Payments
	Performances		1 dvinestes
,	At Home/In Residence	>	>
	On Tour		1 3
	Impresario/Booked-in (Net)	\$	I
	Total Performance Income (Add boxesthrough)	\$	
		Direct Fees	Royalties, Residual Subsidiary Rights
7	Electronic Media		<del></del>
	Television/Radio	S	\$
	Audio/Recordings	\$ <u></u>	>
	Films	\$	\$ .
	Subsequent Stage Productions		\$
	Sale/Rental of Media Products	5	
	Total Electronic Media Income (Add boxesthrough)	>	
	Education	Tuition Fees	Third Party Payments
	Formal Schools/Training Programs	5	' \$
	Workshop/Master Classes/Artists-in-School, etc. At Home	\$	**5
	On Tour	\$	\$
	Total Education Income (Add boxes through)	\$	
	Section II, Item 10)	3	
	Other Earned Income		
	Advertising	\$	_,
٠	Concessions	\$	
	· lavestments	5	
•	Other (Specify)	\$	
-	<del></del>	_	_ ~
	Total Other Early Income (Add boxesthrough)	\$	
го	TAL EARNED INCOME (Add boxes,,,, and	_,	



	<b>7</b>
	Fiscal Year Ending
2	SI, PPORTINGOME: All income received as support for general operating purposes from public and private sources, in the form of iontributions, tax subsidies, find raising activity receipts, allotments from parent organizations, and grants and allocations for which to specific services were required. Exclude any contributions of in-kind services, facilities, space or inaterials which are to be recorded where appropriate in Item (5)
	Private Grants and Contributions
	Individuals: Total contributions from individuals including family and individual trust funds and any portion of subscriptions or inembership tees (non-gorporate) which were considered tax deductible
	Business: Total contributions from corporations, proprietorships, company foundations, etc.
	Private Foundations: Local and national foundations to which an application/proposal for funds is usually submitted.
	United Arts Campaigns: Income from outside fund raising organizations and federated fund raising drives.
	Fund Raising Events: Receipts (including sale of T-shirts, etc.) from special fund raising events sponsored by your organization or any affiliated support group (such as a women's auxiliary).
	Parent Organization Appropriation or Allotment: Cash payment from "parent" or other supporting institution for general operations. Payments for specific services should be included under EARNED INCOME.
_	Sovern nent Grants and Contributions: All grants received for general support from any government source triating of possible government sources is included below in Item (3). Grants or allocations with services required and contract fees should be included above under EARNED INCOME.
<u> </u>	INCOME BY SOURCE: Please complete the following chart by indicating the total amount of income leither farned or support) received during that fiscal year from each of the sources listed. Instead of asking for amounts from each source for each income item, we ask that you indicate the total amount your organization received from each of these sources. Income from these sources may include, but is not necessarily restricted to, the followings
	> EARNED INCOME: All third party payment figures, boxes,, and
	SUPPORT INCOME: All non-individual contributions, boxes,, and
	) ,

14

47.

	Fiscal Year	tinding
SUPPORTINGME  Private Grants and Contributions  Individual Contributions  Membership (if lons) dered support)  Business and Corporate Foundation Grants  Private Foundations  United Arts Campaigns		\$ \$ \$
Gross: \$ Expenses: \$	Net	\$
Tatal Private Grants and Contributions (Add boxesthrough)  Parent Organization Appropriation or Allotment  Appropriation or Allotment  TOTAL SUPPORT INCOME Add boxes,, and)  TOTAL OPERATING (NCOME (Add boxes, and)	-	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5

## NOME BY SOURCE

PRIVATE.	Total Amount Received	PUBLIC	Total Amount Received
Business Corporate Foundation	\$	NEA	\$
Private Foundations	\$	CETA (cash payments you receive to pay any CETA employees)	5
Other (Specify, e.g., iniversity)		State Sources (Include State Arts Agencies.)	\$
		Public Colleges or Universities	\$
•		Local and Regional Government Sources	\$-
		Local School Boards	\$
		Other (Specify-)	\$



Fiscal Year Ending	
--------------------	--

#### EXPENSES

## $\overline{(}$

#### ALL OF ATION OF EXPENSES BY FUNCTION

Please complete the chart on the opposite page which dategorizes expenses by functional areas which are detined below. This chart is very similar in format to Part III ("Alfocation of Expenses by Function") of the current IRS form 390, a report required by IRS from most composite organizations. The Form 390 Reference Sheet which accompanied this questionnaire, provides instructions for translating comparable items from that form and should facilitate the completion of this chart. Additionally, this chart and the one below it (Item 6.), ALLOCATION OF PROGRAM EXPENSES) are sesigned to be compatible with the optional "Statement of Activity" recommended by the accounting profession

Finctional Areas: If your organization did not follow a functional method of accounting for the fiscal year reported, report total expenses incurred for each line item in Column  $\frac{A}{A}$  (TOTAL) and, using any reasonable method, allocate that total into the applicable functional areas in Solumns  $\frac{A}{A}$ . C and  $\frac{A}{A}$  as described below.

Program Services (Column B): all activities conducted by your organization on which its tax exempt status spased. Examples of these activities are found below in Item 5.1. ALLOCATION OF PROGRAM EXPENSES.

Fund Raising (Column (C) + all costs associated with soliciting contributions, gifts, grants, etc. Expenses incurred for special fund raising events which were reported in box under SUPPORT INCOME are to be excluded here.

Management and General (Column D): all costs related to the overall management and functioning of the organization. Any direct supervision of fund raising or program activities should be reported in those areas as appropriate. Exclude any expenses which were netted out earlier in calculating net income figures.

#### Line Item Definitions (Daid Expenses\*

-Personnel Transfer the appropriate personnel expense figures found in Section II, as instructed below, into this that some figures must be combined, while others have be transferred directly

From	Sect. n II	<u>to</u>	Section III
item 20 , poxes and	• item 24 • boxes	and =	1 Total, box
Item / 20.1, boxes and	- Item 24 J. noves	and :	B Program Services, box
			×
	Item (24.) , boxes	and =	G Fund Raising, box
	Item 24), boxes _	_ and :	D) Management and General, box

NOTE. Payments to guest artists for "booked-in/impresario" performances are not to be included as a personnel expense, but are to be reported in Section II, Item: \(\begin{array}{l}\) where "Impresario/Booked-In" income and related expenses are reported. (Exclude these expenses from this chart.)

Occupancy: Total payments for space, heat, light, power, water, contracted lanitorial or maintenance services, and supplies and equipment, excluding wages and salaries of employees. Include such items as rent/facility ease, nortgage (interest, real estate taxes and insurance), utilities and maintenance.

Ail Other Expenses: Total of ail other expense line items not accounted for above, such as professional (ees legal, audit), office/program equipment and supplies, interest and other carrying charges on non-mortgage, ioans, printing and postage, telephone, travel (not previously included as personnel expenses), depreciation, etc.

Value of In-Kind Contributions: In-kind and donated services and items or funds expended on behalf of an organization by inother organization constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide services and products to the public. This is especially true for those supported by a university or a municipality which provides utilities, regular custodial or professional services, etc. This section represents an effort to account for and value such services and contributions. Some organizations may include some of the items requested below on their financial statements.

In the chart on the opposite page, please attempt to value these contributions using any reasonable method. The following criteria are used by accountants in determining in-kind contributions to be included on an audited tinancial statement. They may be helpful to you.

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- 3. There is clearly an objective basis on which to value them.
- o The amounts involved must be such that their omission would materially distort the organization's financial statements.

Services of Volunteers: Be sure to include those volunteer staff accounted for in Section II, Items (20.) and 24.

Donated Facilities, Space and Materials: Be sure to include contributions from other organizations as indicated in Section I, Item /12.



ALLOCATION OF PROGRAM SERVICE EXPENSES (NON-PERSONNEL): Please complete the section on the opposite page on allocation of expenses by areas of program activity. Along with the operational information provided in Section (I on program/ production related activities, these expense figures help to present a liseful economic picture of the services you provide to your membership and to the public.

Allocate, to the extent possible, the Program Services Expense figures in box and box (or transfer from your records) to the expenses incurred for each of the 3 program areas specified. (Refer to Section II for what is included under each area.) Note that under 'Performance/Production', you are asked to specify the five most significant expense items and lump together the remainder in the sixth space.



Fiscal Lear Ending |\_ EXPENSES ALL NO ATION BY TUNCTING -otai rund Program Management Services\* **Caising** and General Paid Expenses Personnel Docupancy > \$ \$ ₩ Other Expenses > 5 TOTAL EXPENSES > value of In-Kind Services of Volunteers 5 Donated Facilities and space, Rental Allowances, thirties, Maintenance Services, etc. : \$ Dunated Materials

\*The non-personnel expense rightes in boxes \_\_and \_\_are to be allocated in Ferni 5 below as indicated.

## 3. ALLOCATION OF PROGRAM SERVICE EXPENSES (NON-PERSONNEL)

	Performances/Production	Education	Other program
Total	\$	\$	)
(Specifyr)		<u> </u>	,
	\$		·
	. \$		
	>		
-,			
	>		
MI Other			

Fiscal rear Ending	
fiscal year   \$   Surplus/(De	<u></u> प्रज्ञ <del>ा</del>
ollow fund accounting, complet tatements for the fiscal year r r staff will assist you.)	
B	
All Others	
TED SURPLUS/(DEFICIT) Year)	;
ORDINARY ADDITIONS	\$
ORDINARY SUBTRACTIONS	>
TED SURPLITS/(DEFICIT)	\$
nd: All vested, eccified t, or in itributions	
Income tor Yes	☐ No (Skip to

= 1	D HALANCES SURPLUS	DEFICITS)		
$\odot$	What was your Current your Total Income - T	t Year Operating Sur otal Expenses)? (Su	rplus/(Deficit) for that fiscal year btract box from box)	eficit)
(- <u>-</u> )	Complete the following other wise, complete on our understand this item.	olumn B - If you	si statements. If you follow fund accounting, complete do not have financial statements for the liscal year and one of our staff will assist you.)	ete column 3 reported and to
	•		8	
	Fund Acc	counting	All Others	
	FUND BALANCE (Beginning of (ear)	\$	ACCUMULATED SURPLUS/(DEFICIT) (Beginning of Year)	\$
	TRANSFERS IN	>	ANY EXTRAORDINARY ADDITIONS	;
	TRANSFERS OUT	\$	ANY EXTRAORDINARY SUBTRACTIONS (Expenses)	>
	TIND HALANCE End of reart	<u> </u>	ACCI'MI'LATED SURPL''S/(DEFICIT) End of Year)	\$
$\odot$	assets provided under a and that only the lovest ourposes, until a specifi perpetuity. Income to specifically for endown	stipulation by the diment income be use led time or occurrenthe endowment fund tent. Dividend and if and should be report	fund? (Endowment Fund: All donorts) that they be invested, ed, for general or for specified nice of a specified event, or in fundades grants or contributions interest income from investments red under investment income for	No (Skip to
1.	Please specify the fotal laring	ncome received fo the tiscal year repo	or (or contributions to) the orted.	
1 × L 3	NCE NHEET			
$\odot$	Complete this hart only the note below	v if your records are	e kept on an accrual or a modified accrual Dasis. Ot	herwise, go to
		,	Beginning of Year . End of Year	
	T			

OTHER FINANCIAL INFOR

•	Beginning of Year	. Snd of Year
Total Assets (All Flands)	;	<u> </u>
Total Assets (All Restricted Funds)	\$	\$
Total Assets (Endowment Fund)	\$ ,	5
Total Liabilities	\$	\$

THANK FOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope of oxided 15.

Economic Data Series Informatics inc e011 Executive Boulevard Rockville, Maryland 20852

i 8







A Federal agency advised by the National Council on the Arts



ECONOMIC DATA SERIES QUESTIONNAIRE

ARTS AND CULTURAL ORGANIZATIONS

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		, ,	ARTS AND ORGANIZ						•
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•	ſ							•	
*	,	į	LAB	EL .		-		•	•
1.	If the name or address on ti	nus label has b	een changed in	any way or is	ın error, ş	ole <b>as</b> e drav	v a line thr	ough the	-
2.	List the name, title/position			he person resp	onsible for	the comp	letion of th	us question	Aaire.
	Name:								
	Title/Position:								
	Telephone Number:								
	•	'			-				
<u>ORG A</u>	ANIZATIONAL DESCRIPTION  - Which of the following best (Check only ONE box.)	_	ir organization	in terms of it:	s <u>principal</u>	artistic/ci	ntural purp	•ase?	•
	Performance Facility	, ,	•		<b>L</b>				
	Gallery/Exhibition Sp			,		•	. e		
	Media Center .		. ,				•		
	Radio/Television Bro	adcasting Org	anization	,			•		
J.	Arts/Cultural Center	(multipurpose	e)				*		
	School/Studio				, •				•
	Artists' Cooperative/	Collaborative							
_	Library/Archive					,		;	
·	Other (Please describ	et)							,
						•		•	•
					•				3

$\odot$	Piese cireck below	w <u>all</u> the artistic de	sciplines/activities in whi	h your organization is involved. (C	heck ALL that
	Dance			Visual Arts	
	ballet	,		conceptual art	
	ethnic/folk	/jazz	•	environmental, art	
•	modern			graphics	
	Music			inter-media 🔥	
	_ ' band (de no	t include jazz or po	pular)	painting	'\
	chamber	•		performance art	
	☐ cheral	(	anna alacadara	sculpture photography	
	ethnic/folk	ary (include experim	erial, electronic	Media Arts	
			* *	· 🗋 film	ė
٠	popular (inc	Llude rock)		radio	
	solo/recital	1		television	
	symphonic	· ·	<	video (include holograp	hy)
	opera	•		audio (inçlude disks and	I tapes)
	Theatre	•		Other .	,
		eneral (include class xary, experimental)		crafts - general	-
	mime			folk arts	
	musical the	natre d		literature architecture/design/pla	
	puppet		•	Dther (Specify:)	inning.
\	theatre for	young audiences	•	<u> </u>	
(1)	the ONE box which describe all second	n best describes the	primary function, and in e that these functions are	by your organization? In the first he second column, check the boxes in some cases, subsets of four geni	which best
- 1	Primary	Secondary			
1	Primary Function (Check only ONE.)	Secondary Function (Check ALL that apply.)		^	<b>\</b>
,	Function (Check	Function (Check ALL	آ نو ARTISTIC PRODUCT		
,	Function (Check	Function (Check ALL	performance forea DISTRIBUTION ()F A	ON: ion, interpretation or production of TISTIC WORKS TO THE PUBLIC: nging the artistic works produced to	
,	Function (Check	Function (Check ALL	performance "creation OF A mechanisms for braudience through;  Sponsorship/Prese	ion, interpretation or production of TISTIC WORKS TO THE PUBLIC: nging the artistic works produced to produced to tation: presentation of arts/culture talcentral gathering point for the	o the intended
,	Function (Check	Function (Check ALL	performance "Crea DISTRIBUTION" )F A mechanisms for br audience through: Sponsorship/Prose exhibitions of art exhibits, performa Direct Salbs (Rent	ion, interpretation or production of TISTIC WORKS TO THE PUBLIC: nging the artistic works produced to produced to tation: presentation of arts/culture talcentral gathering point for the	o the intended  all events public (e.g.,
,	Function (Check	Function (Check ALL that apply.)	performance "Creat DISTRIBUTION" ) F. A mechanisms turb is audience through: Sponsorship/Prose exhibitions of arrexhibition, performation of arrexhibition, performation of a central through a central Mass Med.; Disse	ion, interpretation or production of TISTIC WORKS TO THE PUBLIC: nging the artistic works produced to a tation: presentation of arts/culture talcentral gathering point for the cest, (Ims).	o the intended  al events public (e.g.,  les or rentals) nate consumer tistic works
,	Function (Check	Function (Check ALL that apply.)	DISTRIBUTION () F A mechanisms to the audience through a sudience through sexhibitions of artical birds are exhibitions of artical birds are through a central state Med. Disseby means of a lass broadcasts).  TRAINING AND 880U For Artists/Fryfes	ion, interpretation or production of TISTIC WORKS TO THE PUBLIC: nging the artistic works produced to action: presentation of arts/culture talcentral gathering point for the ces, (lims).  [: distribution of artistic works (salicility or by direct mail to the within action of artistic works (salicility or by direct dissemination of artistic works (salicility or by direct dissemination of artistic works (salicility or by direct dissemination of artistic works).	o the intended  al events public (e.g.,  les or rentals) nate consumer tistic works idio/television
,	Function (Check only ONE.)	Function (Check ALL that apply.)	performance "Creat DISTRIBUTION" ) P. A mechanisms for the audience through it sponsorship/Prose exhibitions of artheology and performation of artheology and central through a central 440st Med. Disseby meddedsts).  TRAINING AND EOU For Artists/Frofes for professional deapprenticeships	ion, interpretation or production of TISTIC WORKS TO THE PUBLIC: nging the artistic works produced to the presentation of arts/culvir. It a central gathering point for the pages, films).  It distribution of artistic works (salicility or by direct mail to the ut. instront direct dissemination of are oninunication mechanisms (e.g., raination).	o the intended  al events public (e.g.,  les or rentals) nate consumer tistic works dio/television  as of instruction including
,	Function (Check only ONE.)	Function (Check ALL that apply.)	performance "Creat DISTRIBUTION" ) F. A mechanisms turb is audience through:  Sponsorship/Prose exhibitions of arreshibitions of arreshibitions of arreshibitions of arreshibitions of arreshibition a central House Medic Disservices by means of a lass broadcasts).  TRAINING AND EOU For Artists/Frefer for professional deprendiceships  For The General Public.  SERVICES:	ion, interpretation or production of TISTIC WORKS TO THE PUBLIC: nging the artistic works produced to the presentation of arts/culvur. I a central gathering point for the cest, films).  It distribution of artistic works (sa ichity or by direct mail to the uit, instront direct dissemination of are orinnuclation mechanisms (e.g., radiation).  ATION:	o the intended  all events public (e.g., les or rentals) nate consumer tistic works idio/television in of instruction including
,	Function (Check only ONE.)	Function (Check ALL that apply.)	performance 'Crea  DISTRIBUTION' () F. A mechanisms tur br audience through: Sponsorship/Prose exhibitions of art exhibitions of art exhibits, performs  Direct Salbs (Rent through a central Hoss Med.: Disse by means of class broadcasts).  TRAINING AND EOU  For Artists/Fr-[es- for professional is apprenticeships  For The General P public.  SERVICES: provision of inform to constituents.	ion, interpretation or production of TISTIC WORKS TO THE PUBLIC: nging the artistic works produced to tation: presentation of arts/culvir. It a central gathering point for the cest, films).  It distribution of artistic works (salicility or by direct mail to the ut. instront direct dissemination of artistic works (salicility or by direct mail to the ut. instront direct dissemination of artistic works (e.g., ralicility).  ATION:  Consist formally organized program elopment at all educational levels.	o the intended  all events public (e.g., les or rentals), nate consumer tistic works idio/television  as of instruction including
	Function (Check only ONE.)	Function (Check ALL that apply.)	performance 'Crea  DISTRIBUTION' ) F. A mechanisms tur br audience through:  Sponsorship/Prose exhibitions of art exhibitions of art exhibits, performs  Direct Salbs 'Rent through a central  ***Construction of assistance of apprenticeships  For The General P public.  SERVICES: provision of inform to constituents.  Research: investing of interest to tree	ion, interpretation or production of TISTIC WORKS TO THE PUBLIC: nging the artistic works produced to tation: presentation of arts/culvir. It a central gathering point for the cest, films).  It distribution of artistic works (salicility or by direct mail to the ut. instront direct dissemination of artistic works (salicility or by direct mail to the ut. instront direct dissemination of artistic works (e.g., ralicility).  ATION:  Consist formally organized program elopment at all educational levels.	o the intended all events public (e.g., les or rentals) nate consumer tistic works idio/television as of instruction including
	Function (Check only ONE.)	Function (Check ALL that apply.)	performance 'Crea  DISTRIBUTION' ) F. A mechanism tur br audience through:  Sponsorship/Prose exhibitions of art exhibitions of art exhibits, performathrough a central  Hous Med.: Disseby means of assistances, ass	ion, interpretation or production of TISTIC WORKS TO THE PUBLIC: nging the artistic works produced to reserve the control gathering point for the cost of the control gathering point for the cost of	o the intended all events public (e.g., les or rentals) nate consumer tistic works idio/television as of instruction including improfessional and/or resources instructions ints, awards,
	Function (Check only ONE.)	Function (Check ALL that apply.)	performance "Creat DISTRIBUTION") F. A mechanism turb audience through: Sponsorship/Prose exhibitions of artexhibitions of associated by means of associated by means of associated apprenticeships For The General Public.  SERVICES: provision of information constituents.  Researchs investing interest to tree.  Funding: provision of inference of interest to tree.  Consultations feed or the public up-virus of scholarships, etc  Consultations feed or the public up-virus of artexhibitions feed or the public up-virus.	ion, interpretation or production of TISTIC WORKS TO THE PUBLIC: riging the artistic works produced to the produced to the presentation of arts/culturity a central gathering point for the poet, (Ims).  It distribution of artistic works (salicility or by direct mail to the utility or innunication mechanisms (e.g., radionism formally organized program elopment at all educational levels.  ATION:  Consist formally organized program elopment at all educational levels.  ATION:  Consist formally organized program elopment at all educational levels.  ATION:  Consist formally organized program elopment at all educational levels.  ATION:  Consist formally organized program elopment at all educational revels.  ATION:  Consist formally organized program elopment at all educational revels.  ATION:  Consist formally organized program elopment at all educational services. A cause of the program elopment at all educational services. A cause of the program elopment at all educational services. A cause of the program elopment at all educational services. A cause of the program elopment at all educational services. A cause of the program elopment at all educational services.  ATION:  Consistent program elopment at all educational services.	o the intended all events public (e.g., les or rentals) nate consumer tistic works idio/television as of instruction including improfessional and/or resources instructions ints, awards,
	Function (Check only ONE.)	Function (Check ALL that apply.)	performance "Creat DISTRIBUTION") F. A mechanism turb audience through: Sponsorship/Prose exhibitions of artexhibitions of associated by means of associated by means of associated apprenticeships For The General Public.  SERVICES: provision of information constituents.  Researchs investing interest to tree.  Funding: provision of inference of interest to tree.  Consultations feed or the public up-virus of scholarships, etc  Consultations feed or the public up-virus of artexhibitions feed or the public up-virus.	ion, interpretation or production of TISTIC WORKS TO THE PUBLIC: nging the artistic works produced to tation: presentation of arts/cultur. I a central gathering point for the cest, films).  I: distribution of artistic works for interpretation of artistic works for interpretation of artistic works for innunication mechanisms (e.g., radiation): direct dissemination of artistic works formally organized program elopment at all educational levels.  ATION:    Document at all educational levels   Distribution   Distri	o the intended all events public (e.g., les or rentals) nate consumer tistic works idio/television as of instruction including improfessional and/or resources instructions ints, awards,

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6. Is your cultural/artistic program designed primarily to meet the needs of a specialized audience?
Yes No (Skip to Item (3))
7. Please indicate by checking the appropriate box which audience is primarily served. (Check only one box.)
Children/Youth
Minority Group(s) (Specify.)
Other (Specify )
(e.g., your year of founding or year of original charter, whichever is earlier)  Year of Founding
ORGANIZATIONAL RELATIONSHIPS
9. Which of the following best describes your organization's governing authority?
Private Nonprofit Public Other
College/University College/University Private Individual
Arts Organization Municipal/County Industrial/Commercial Government For-profit Organization
Other (Specify:)    State Government   Other (Specify:)
Federal Government .
STOP: Remainder of questionnaire does not apply. Please return this questionnaire
in the prepaid envelope provided.  Thank you for your participation.
(10.) Is your organization under the auspices of a parent or sheltering organization?
Yes No (Skup to Item (12.)
What is the name of that organization?
Name of Parent Organia stron
(12) Please check the appropriate box indicating the ownership of each type of asset listed.
Your Parent or Other
Organization Organization
Land
☐ Buildings ☐ Collectio5
Other Assets (Specify:)
Side Hard Street, W
Please indicate below by checking the appropriate boy which of the following are provided to your organization by
another organization, either for payment of the of charge (as an in-kind contribution). (Incli de CETA employees who are half directly by that organization)
For Payment Free Of Charge
(In-Kinute
Space:  Office/Administrative
Performance/Technical Program/Product on (including storage
and rehearsal space)
Utilities  Waintenance
Telephone
Supplies and Equipment:
Office/Administrative
Performance/ Technical Program/Production (including vehicles)
Salaries/ Wages/ Benefits:
(Specify types of start.)
Other (Society)
, L <u>., </u>

The sure to melide these contributions in Section IV, VALUATION OF IN-KIND/VOLUNTLER NERVICES, FACILITIES, SPACE AND MATERIALS.

$\overline{}$	Yes No (Skup to Item (6.))	٠,
(15.)	Please describe briefly the nature of the consortia arrangement.	<del></del>
16.	Are there any organizations which are subsidiaries, auxiliaries, or affiliates of your of is the "parent"/"sheltering" organization.)?	rganization (i.e., your organiz
_	Yes No (Skip to Item (18.) )	
17.	Please list below the names of the affiliate organizations and indicate whether or not control over each. (If these organizations have their own boards and separate 501(c)(3 do not have legal control.)	
,	Name Legal Control?	
>	Yes No	
	·}	
•		•
	<del>                                     </del>	
	<del></del>	
(18.)	Do the data reported in Sections II, III, and IV which follow include any of these affili	ates?
	Yes No (Skip to Item (20.))	
(19.)	Please indicate which data.	
•	1 .	
ACC	OUNTING/RECORDKEEPING	
(20.)	Does your organization have a bookkeeper or accountant?	/
$\cup$	Yes No	
21.	Does your organization follow fund accounting? (Fund accounting is an accounting sy into separate groupings that reflect the various restrictions imposed on the use of ass those assets were utilized for their intended purposes.)	
	Yes No	
(22.)	On what basis are your books and financial records kept?	
$\cup$	Cash	•
	Modified Cash/Modified Accribi	
	☐ Accrual	
(23.)	What is the ending ate of your last fiscal year?	
		onth Day Year
NOT	E: PLEASE REPORT ALC INFORMATION IN THIS QUESTIONNAIRE ON THE BASIS YEAR AND ENTER THIS DATE IN THE UPPER RIGHT CORNER OF EACH PAGE	
	TO HELP US UNDERSTAND AND VERIFY THE INFORMATION PROVIDED IN TI WOULD YOU PLEASE SEND A COPY OF YOUR YEAR-END STATEMENT (ALDI AND A COPY OF YOUR IRS FORM 990 (IF APPLICABLE TO YOUR ORGANIZA)	TED, IF AVAILABLE)
	AND A COPI DI TOUR INSTORM 333 UF AFFEICAPEL TO TOUR ORGANIZA.	11-41-7

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Fiscal	Year	Ending	1 /	/ 1

# SECTION II

OPERATIONAL INFORMATION

This section is divided into artistic/cultural activities for which associated income information is requested in Section III under EARNED INCOME. These activities have been organized into separate parts which are arranged according to type and are listed below. Please read through the questions and charts under each part heading. If none on the activities described applied to your organization during the fiscal year reported, please check the box below the heading and then check the appropriate box indicating whether or not you have been involved in these activities in the past 3 years, and skip to the next part. If certain individual items within that part did not apply to you, simply leave that item/box blank and complete the others.

A. B. C.	EXHIBITIONS LIVE PERFORMANCES/PRESENTA FILM/ELECTRONIC MEDIA APPEA BROADCASTING (	TISTIC/CULTURAL ACTIVITY AREA	<u>AS</u>
<b>B.</b>	LIVE PERFORMANCES/PRESENTA FILM/ELECTRONIC MEDIA APPEA	TIONS/MEDIA EVENTS	
DEF.GH.LJK.LM.NO.	FESTIVALS/FAIRS/ART SHOWS EDUCATIONAL PROGRAMS LIBRARY/ARCHIVAL ACTIVITIES RESEARCH ACTIVITIES ARTISTIC PRODUCTS: PRODUCTI GENERAL PUBLIC MEMBERSHIPS/	RANCES  JON, SALE, RENTAL PATRONAGE PROGRAM TO THE PUBLIC OR OTHER ORGAN VICES	IZATIONS
	<u>o</u>	THER OPERATIONAL INFORMATION	<u>N</u>
P. Çı	PERSONNEL WEEKS AND HOURS OF OPERATION	L	
give t price	he exact dollar and cent figure, where	e possible. When ranges are requested ectal situations such as galas or benef.	se give your best estimate. For prices, d, specify the highest price and lowest its for the highest price or specially discounted
		•	
A.	EXHIBITIONS		<b>\.</b>
	Have	ions as described below during the fis-	•
	Have not	,	, , ,
	(Skip to Part B. LIVE PERFO	DRMANCES/PRESENT ATIONS/MEDIA	A EVENTS.)
<u>.</u>	During the fiscal year reported, did	you have a permanent collection?	Yes No (Skip t2   Item (1, ))
<b>(2.)</b>	wnal types of works were in that co	llection?	,
_		•	
	What was trie size of your exhibition		
٣	Indoo s: Square Feet	Outdoors:	
4.	What was the total number of exhibit	tions displayed during that year?	Exhibitions Displayed
(3.)	How many of these were mounted by	y your own organization?	Exhibitions Mounted
$\bigcirc$	Was a general admission fee (either to your exhibits during that year?.	fixed or suggested donation) charged	Yes No (Skip tc ltem ( ))
7.)	#hat was the range of general admis	ssion fees? (If suggested, answer (a).	$\mathcal{O}$
_	<b>a</b>	<b>b</b>	•
,	Suggested Donation:	Admission Price Range:	

b. How many group admissions were included in this total?

What was the total general attendance (number of visits) to your facilities during the fiscal year reported? (Estimates are acceptable.)

Number of Persons Number of Groups Ad nated in Groups

Total Attendance

					8
	LIVE PERFORMANCES/PRESENTAT	TONS/MEDIA ÈVENT	s		<del>, _</del>
	Did not participate in any live fiscal year reported.	performances/preser	ntations/m <b>e</b> dia eve	nts as described	below during the
	Have not participated in s	uch activities during	the last three year	<b>-s.</b>	•
	(Skip to Part C: FILM/ELECT	RONIC WEDIA APPE	ARANCES)		
y by as as	that was the total number of programmer reported? (Show the total numby the organization. For music, show some bill or program. For opera and some bill or program. For dance, show the number of differentiations, show the number of differentiations.	er of different conce the number of differ theatre, show the no ow the number of dif	rts, bills, program rent programs perl imber of productio	s, screenings, or pormed, counting one mounted, cour	productions presente a pair of concerts ating a pair of one-a y. For other
	these, how many were <u>new productoduced and presented by your organ</u>			New Produ	ctions
!	NUMBER OF EVENTS/ATTENDANCE	E/TICKETS SOLD			1 1 1
700	Mease complete the following chart of rear reported, and attendance/tickets mutually exclusive so that totals can category, place it in the one which me which were produced by another orga or lecture-performances.	s sold to those events be calculated withou ost accurately descr.	as instructed below the double counting. Ses it. Exclude an	w. Each categor If any event fits y appearances on	y is meant to be into more than one electronic media
(	The chart is separated into those ever DRGANIZATION) and those events sp IMPRESARIO/BOOKED-IN). If you s not count it as an impressing event.	consored by your orga	nization in which	Outside artists or	groups performed
1	The first category is further separate	ed by location:			
	In-Home Metropolizan Area: Include theatres. For theatre zroups, or on Also include all local "run out per (see Part N).	thers with more than	i one "home," inc'i	de all performant	ces "in residence."
	On Tours Include all other performanciuded above.	mances/events outsid	e the home metrop	olitan area that a	are not specifically
	The information requested in the	•			
	and the second s	its: Total number of	events presented of	luring the fiscal y	ear reported in
	• Number of Perfor pances/Ever each category.			,	
	Attendance: The number of peaceptable. If you cannot esti	mate the attendance. total number of ticker tions, multiply the nu	ts sold to the even	್ಷ ಾ ಾ heading "i	Cannot Catimate th category. Include
	Attendance: The number of praceptable. If you cannot estited tendance."      Number of Tickets bold: The resource tickets. For subscriptions if the process (e.g., 100 subscriptions (e.g., 100 subs	mate the attendance. total number of ticker tions, multiply the nu	ts sold to the even	್ಷ ಾ ಾ heading "i	Cannot Catimate th category. Include
	Attendance: The number of praceptable. If you cannot estited Attendance."      Number of Tickets bold: The resource tickets. For subscriptions if persons (e.g., 100 subscriptions if the process of the persons of	mate the attendance.  total number of ticketions, multiply the number of ticketions.  Number of	ts sold to the even mber of series tick quais 500 tickets).	ts included in eachers by the number	Cannot Catimate th category. Include r of events in the
	Attendance: The number of peracceptable. If you cannot esting Attendance."      Number of Tickets bold: The revoucher tickets. For subscriptions is series (e.g., 100 subscriptions in the peracceptance).  PERFORMANCES BY YOUR ORGANILATION	mate the attendance.  total number of ticketions, multiply the number of ticketions.  Number of	ts sold to the even mber of series tick quais 500 tickets).	ts included in eachers by the number	Cannot Catimate th category. Include r of events in the
	Attendance: The number of praceptable. If you cannot estited tendance."      Number of Tickets bald: The woodher tickets. For subscriptions is series (e.g., 100 subscriptions if YOUR ORGANILATION  In Holine Metropolitan Area	mate the attendance.  total number of ticketions, multiply the number of ticketions.  Number of	ts sold to the even mber of series tick quals 300 tickets).  Attendance	ts included in eachers by the number	Cannot Catimate th category. Include r of events in the
	Attendance: The number of pracceptable. If you cannot estil Attendance."      Number of Tickets bold: The voucher tickets. For subscriptions if series (e.g., 100 subscriptions if YOUR ORGANILATION  In Holine Metropolitan Area School/Youth Group	mate the attendance.  total number of ticketions, multiply the number of ticketions.  Number of	ts sold to the even mber of series tick quals 300 tickets).  Attendance	ts included in eachers by the number	Cannot Catimate th category. Include r of events in the
	Attendance: The number of pracceptable. If you cannot esting Attendance."      Number of Tickets bold: The woodher tickets. For subscriptions of the series (e.g., 100 su	mate the attendance.  total number of ticketions, multiply the number of ticketions.  Number of	ts sold to the even mber of series tick quals 300 tickets).  Attendance	ts included in eachers by the number	Cannot Catimate th category. Include r of events in the
	each category.  • Attendance: The number of peaceptable. If you cannot esting Attendance."  • Number of Tickets bold: The revoucher tickets. For subscriptions is series (e.g., 100 subscriptions is series (e.g., 100 subscriptions is peries (e.g., 100 subscriptio	mate the attendance.  total number of ticketions, multiply the number of ticketions.  Number of	ts sold to the even mber of series tick quals 300 tickets).  Attendance	ts included in eachers by the number	Cannot Estimate th category. Include r of events in the
	each category.  • Attendance: The number of peaceptable. If you cannot esting Attendance."  • Number of Tickets bold: The revoucher tickets. For subscriptions is series (e.g., 100 subscriptions is series (e.g., 100 subscriptions is peries (e.g., 100 subscriptio	mate the attendance.  total number of ticketions, multiply the number of ticketions.  Number of	ts sold to the even mber of series tick quals 300 tickets).  Attendance	ts included in eachers by the number	Cannot Estimate th category. Include r of events in the
	each category.  o Attendance: The number of peracceptable. If you cannot estil Attendance."  o Number of Tickets bold: The voucher tickets. For subscriptions if series (e.g., 100 subscriptions if series (e.g., 100 subscriptions if the ne Metropolitan Area School/Youth Group All Other  On Tour All  IMPRESARIO/BOOKED-IN	mate the attendance.  total number of ticketions, multiply the number of ticketions.  Number of	ts sold to the even mber of series tick quals 300 tickets).  Attendance	ts included in eachers by the number	Cannot Estimate th category. Include r of events in the

Ť

-	excluding special situations such as galas or benefits.)  Normal Ticket Price Range: \$ to \$
	Low High
۲	Thich of the following types of discounted tickets were available to these events? (Check <u>all</u> that appl
	Subscription
	Senior Citizen
•	Student
	Children
•	Military
	Other (Specify:)
(	FILM/ELECTRONIC MEDIA APPEARANCES  NOTE: Broadcasting organizations - See Part D: BROADCASTING; and Producers of Media Products - Part I: ARTISTIC PRODUCTS: PRODUCTION, SALE, RENTAL).
	Did not appear on film or electronic media during the fiscal year reported.
	Have } appeared on film or electronic media during the last three years.
	Have not
	(Skip to Part/Ds BROADCASTING.)
	What was the total number of films produced in which your regardization appeared?
	Films
	What was the total number of recording sessions in which your rganization participated?
	Recording Sessions
	What was the total number of radio/television productions/shows aped and released in which your organization appeared?
ŧ	ROADCASTING
	Did not broadcast during the fiscal year reported.
	Have broadcast during the last three years.
	Have not
	(Skip to Part E: FESTIVALS/FAIRS/ART SHOWS)
	Ouring the fiscal year reported, for yow many weeks way your granization broadcasting on the air?
(	On which media? (Check all that apply.)
	Radio *
	Television (noncable)
	Cable Television
	On the average, for how many hours per week did your coganization broadcast uring that year?
	Of triese hours, how many per week were produced directly by your granization as opposed to being supplied by outside sources?

48.

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	FESTIVAL FAIRS	/ART SHOWS , fair or art show i	s defined as	a periodic seaso	on or prograin	of arts events.	) •	
		rsnr, co-sponsor or						reported.
		1	pp	<b>,</b>	,	.,	·	•
	Have not	sponsored, co	>-sponsored o	or participated	n such activit	ies during the l	ast three ye	ears.
	(Skip to Par	t F: EDUCATION	AL PROGRA	AMS.)			1	
)	Did your organizat festival/fair/art sh		iring that yea	ar, as an exhibit	ot in a	Yes	_ N	lo (Skip to Item (24.) )
)	What was the natu	re of your particip	ation in thes	e events? (Des	cribe the type	s of activities/	exhibitions.	involved.)
								1.
)	Did your organizat	tion sponsor or co-s	sponsor a fes	itival/fair/art sh	now?	Yes		IO (Skip to Part EDUCATION/ PROGRAMS)
`	For the fareurals -	ponsored or co-spo	nsared by va	NIF OF#201721100	during the fig	cal year report	ed. which o	
)		ponsored or co-spo duded? (Check <u>all</u>			during the tis	car year report	eu, wiacii o	t the following
	Performano	:es		•				7
	Visual Arts	Exhibits						
		CAMBITIS						
	Crafts							
	Crafts Folk Arts							
			<del>.</del>					
	Folk Arts Media Arts	se describer)	· · · · · · · · · · · · · · · · · · ·					
•	Folk Arts Media Arts Other (Plea	se describei)	· · · · · · · · · · · · · · · · · · ·					
)	Folk Arts Media Arts Other (Plea	he following chart		ers of exhibition	ns, exhibitor f	ees, general at	tendance by	· the public,
)	Folk Arts Media Arts Other (Plea	he following chart		ers of exhibition		ees, general at	tendance by	the public,
)	Folk Arts Media Arts Other (Plea Please complete ti and admission pric	he following chartes (public), if any.	<b>E</b> xhi	ibitor	Total Genera		General	, Admission
)	Folk Arts Media Arts Other (Plea Please complete thand admission price	he following chart es (public), if any.	<b>E</b> xhi	ibitor ees	Total Genera	∐ Attendance		, Admission
)	Folk Arts Media Arts Other (Plea Please complete ti and admission pric	he following chartes (public), if any.	<b>E</b> xhi	ibitor	Total Genera (P	Attendance	General	, Admission
<b>)</b>	Folk Arts Media Arts Other (Plea Please complete ti and admission pric	he following chart les (public), if any.  Total Number of Exhibitors	Exhi F	ibitor ees (Per	Total Genera	Attendance	General Price Ra	Admission ange
)	Folk Arts Media Arts Other (Plea Please complete ti and admission pric	Total Number of Exhibitors  (Group)  (Individual)	Exhi F	(Per Group)	Total Genera (P	Attendance	General Price Ri	Admission ange (highest)
)	Folk Arts Media Arts Other (Plea Please complete ti and admission pric Total Number of Festivals	Total Number of Exhibitors  (Group)  (Individual)	\$	(Per Group) (Per Individual)	Total Genera (P Free	Attendance ublic) Paid	General Price Ri	Admission ange (highest)
	Folk Arts  Media Arts  Other (Plea Please complete the and admission prior  Total Number of Festivals  EDUCATIONAL P	Total Number of Exhibitors  (Group)  (Individual)	\$	(Per Group) (Per Individual)	Total Genera (P Free	Attendance ublic) Paid	General Price Ri	Admission ange (highest)
	Folk Arts Media Arts Other (Plea Please complete ti and admission pric Total Number of Festivals	Total Number of Exhibitors  (Group)  (Individual)  ROGRAMS	\$ \$ \$ programs do	(Per Group) (Per Individual)	Total Genera (P Free	al Attendance ublic) Paid	General Price Ri	Admission ange (highest)
	Folk Arts  Media Arts  Other (Plea Please complete the and admission prior  Total Number of Festivals  EDUCATIONAL P  Did not offer  Have	Total Number of Exhibitors  (Group)  (Individual)  ROGRAMS	\$ \$ programs due	(Per Group) (Per Individual) uring the fiscal programs during	Total Genera (P Free	al Attendance ublic) Paid	General Price Ri	Admission ange (highest)
	Folk Arts  Media Arts  Media Arts  Other (Plea  Please complete ti and admission price  Total Number of Festivals  EDUCATIONAL P  Did not off  Have  Have not  (Skip to Pail	Total Number of Exhibitors  (Group)  (Individual)  ROGRAMS  er any educational  offered any of the control of t	\$ Exhips for the second of the	(Per Group) (Per Individual)  uring the fiscal programs during	Free Free rear reported.	al Attendance ublic) Paid	General Price Ri	Admission ange (highest) (lowest)
	Folk Arts  Media Arts  Media Arts  Other (Plea Please complete the and admission price)  Total Number of Festivals  EDUCATIONAL P  Did not offer Have Have not (Skip to Paid arrangements with	Total Number of Exhibitors  (Group)  (Individual)  ROGRAMS  er any educational  offered any of the control of t	\$ Exhips for the second of the	(Per Group) (Per Individual)  uring the fiscal programs during	Free Free rear reported.	Attendance ublic) Paid  Paid  e years.	General Price Ri	Admission ange (highest) (lowest)

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			· <del></del>	
	ourses did you offer du epetitions of a course	ring that year? (Count multiple as separate courses.)	Courses	•
	e total course enrollme wo courses as two stud	ent? (Count the same student ents.)	Course Enrollment	
What was the	e range of tuition fees	per course?	Tuition	
Did your org	anization offer a form	ally planned educational progra	Low \$	
(such as an in	ternship or apprentice	program) specifically designed		
How many po	ersons were enrolled? .			
ativities (su	ich as workshops, lectu	t any <u>other</u> educational progran ires, master classes, demonstra at year?		RCHI
		red at home and on tour, and wh ir." Estimates are acceptable f	nat was the total attendance? (Use the definitions	
,	Number of Educationa Programs		Cannot Estimate Attendance	
At Home			7	
On Tour				
LIBRARY/AI (NOTE: A lii with the serv	vices (paid or unpaid) o	d as a catalogued collection of f a trained librarian.)	publications, materials, artistic works maintained	
LIBRARY/AI (NOTE: A lat with the serv Did no	brary/ar hive is define vices (paid or unpaid) o ot maintain a library o maintained	d as a catalogued collection of	reported.	
LIBRARY/AI (NOTE: A lai with the serv  Did no Have	brary/ar hive is define vices (paid or unpaid) o ot maintain a library o maintained	d as a Catalogued collection of f a trained librarian.)  r archive during the fiscal year  a library or archive during the	reported.	
LIBRARY/AI (NOTE: A lai with the serv  Did no Have  Skap t	brary/ar hive is define vices (paid or unpaid) o  or maintain a library of  maintained  to Part H: RESEARCH	d as a Catalogued collection of f a trained librarian.)  r archive during the fiscal year  a library or archive during the	reported.	
LIBRARY/AI (NOTE: A lai with the serv  Did no Have  Skap t	brary/ar hive is define vices (paid or unpaid) o  or maintain a library of  maintained  to Part H: RESEARCH	d as a catalogued collection of fatrained librarian.)  rarchive during the fiscal year  la library or archive during the	reported.	
LIBRARY/AI (NOTE: A lit (NOTE: A lit with the serv  Did no Have (Skip) What types o	brary/ar hive is define vices (paid or unpaid) o  or maintain a library of  maintained  to Part H: RESEARCH	id as a catalogued collection of fatrained librarian.)  rarchive during the fiscal year  la library or archive during the  HACTIVITIES.)  oxks were in this library/archive	reported.	
LIBRARY/AI (NOTE: A lii with the serv  Did no Have (Skip) What types o	brary/ar hive is define ices (paid or inpaid) of maintain a library of maintained not maintained for Part H: RESEARCH of materials/artistic would these materials available.	d as a catalogued collection of fatrained librarian.)  rarchive during the fiscal year la library or archive during the HACTIVITIES.)  books were in this library/archive library library/archive library/archive library/archive library/archive library/archive library/archive library/archive library/archive library library/archive library library library/archive library library/archive library libr	reported.	
LIBRARY/AI (NOTE: A lii with the serv  Did no Have (Skip) What types o	brary/ar hive is define ices (paid or unpaid) of maintain a library of maintained not maintained ito Part H: RESEARCH of materials/artistic would be materials available ing/borrowing?	In dies a Catalogued collection of a trained librarian.)  If a trained librarian.)  If a chive during the fiscal year  If a library or archive during the district dur	reported.  last three years.	
LIBRARY/AI (NOTE: A life with the serve limits the serve	brary/ar hive is define itees (paid or inpaid) of maintain a library of maintained not a library of maintained to Part H: RESEARCH of materials/artistic would these materials available ing/borrowing?	In diese a catalogued collection of a trained librarian.)  In archive during the fiscal year a library or archive during the H ACTIVITIES.)  Sixks were in this library/archive during the library or archive during the H ACTIVITIES.	reported.  last three years.	
LIBRARY/AI (NOTE: A lid with the serv  Did no Have Kap : What types o  Were any of  (a) for lending  (b) for renta  Please complete and the	these materials availal ing/borrowing?	In diese a catalogued collection of a trained librarian.)  In archive during the fiscal year a library or archive during the H ACTIVITIES.)  Sixks were in this library/archive during the library or archive during the H ACTIVITIES.	reported.  Plast three years.  Properties of the second se	
LIBRARY/AI (NOTE: A lid with the serv  Did no Have Kap : What types o  Were any of  (a) for lending  (b) for renta  Please complete and the	brary/ar hive is define itees (paid or unpaid) of maintain a library of maintained not maintained to Part H: RESEARCH materials/artistic would be materials available.	In diese a catalogued collection of a trained librarian.)  In archive during the fiscal year archive during the la library or archive during the HACTIVITIES.)  Exists were in this library/archive desemble:  (es (Skip to Part H.)	reported.  Plast three years.  Properties of the second se	
LIBRARY/AI (NOTE: A lid with the serv  Did no Have Kap : What types o  Were any of  (a) for lending  (b) for renta  Please complete and the	these materials availal ing/borrowing?	d as a catalogued collection of a trained librarian.)  r archive during the fiscal year  la library or archive during the H ACTIVITIES.)  books were in this library/archive fes (Skip to Part H.)  fes	reported.  Plast three years.  Properties of the second se	

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						Fiscal Y	ear Ending			
H.	RESEARCH ACTIVITIES  (NOTE: Formal research projects are investigative projects carefully designed, executed, and reported to provide specific information needed by the staff, and whose outcome would be of interest to the field.)									
	Did not enga	ge in formal rese	arch projects	during the	e fiscal year rep	ort <b>ed.</b>				
	Have not	engaged in f	ormal resear	ch projects	during the last	three yea	ars.	4		
$\overline{}$	(Skip to Part	I: ARTISTIC PR	RODUCTS: P	RODUCTIO	ON, SALE, REN	TAL.)				
•••	Was research the <u>pr</u>	rim <u>ary function</u> o	if your organi	zation duri	ng that year?		Yes	No, but we engaged in more research	one or	ject <b>s.</b>
L.	ARTISTIC PRODUC	CTS: PRODUCTI	ON, SALE, R	ENTAL						
	Did not prod	uce, șell, or rent	any artistic (	products di	iring the fiscal y	rear repo	rted.			
	Have not	produced, so	old of rented	artistic pro	ducts during the	last thr	ee years.			
	(Skip to Part	J: GENERAL P	UBLIC MEME	SERSHIPS/	PATRONAGE P	ROGRAM	A.)			
•1.	Please complete the which you received visual, and other me	royalties or resid								
	Type of Product	Total Number of Different Titles	Total Number of Copies Printed/ Made/ Produced	Total Number of Copie Sold		oy:	Total Number of Copies Available For Rent	Of Copies Rented, Check Whether Produced I		Check Royalti Residu
					Your # Organization	Others	_	Your Organization	Others	Receive
	PRIN'T:				· [			7		
	Books									
	Periodicals									نسما ،
	VIDEO: Films									
	Videotapes/ Videoworks								. 🗆	
	AUDIO:			ĺ	П	<u> </u>		П,	$\Box$	
	Tapes		+				<u> </u>	] [		
	OBJECTS:				Ш	<u>ب</u>	<del></del>		Ш	Ш
	Photographs		_							
	Graphics									
			Total Number Made	Total Number Sold			Total Number Available for Rent			
•	Paintings									
	Sculptures									
• 1	Crafts	۱ ــــــــــــــــــــــــــــــــــــ	1							
	OTH!.R (Specify:)							•□ .	_	

•	*		Fiscal Year Ending	1 /				
3.	GENERAL PUBLIC MEMBERSHIP	S/PATRONAGE PROGRAMS						
•	Did not have any patronage program nor offer any general public memberships during the fiscal year reported.							
	Have } offered memberships to the general public or a patronage program during the last three years							
	Have not	emberships to the general public or a	s patronage program duri	ng the tast three years.				
	(Skip to Part K: TECHNIC)	AL/ARTISTIC SERVICES TO THE PU	BLIC OR OTHER ORGA	ANIZATIONS.)				
•2.	Please complete the following chart on memberships by listing the types of general public memberships which were offered during the fiscal year reported by your organization (corporate, family, individual, etc.), the number of members, the membership for each type and any portion of the membership which was considered a tax deductible contribution.							
	Type of Membership , (Specify)	Number of Memberships	Membership Fee	Tax Deductible Portion, If Any				
			\$	\$				
	,		\$	5				
	•		\$	\$				
			\$	\$				
	, 1		\$	\$				
(33.)	fiscal year reported.   Have	ial or artistic services to either the print technical/artistic services to the iree years.  MEMBERSHIPS AND SERVICES.)  services in the space provided below	public or to other organi	izations during				
44.	Did you receive any income from t	the provision of these services?	Y	es No				
t.	for services rendered, such as men  Did not offer any artists' m  Have . 1	rs consist of fees paid by artistic pro nbership income from artists at a vis emberships and services during the f 	sual arts center or an art	ation in return ists' cooperative.)				
(45.)	Please complete the following cha	rt on artists' memberships and/or co ith group and individual rates are req		and rates for the				
		Number of Memberships	Rate Per Time	Period *				
. =	Artistic/Performing Groups	(Group)	\$ per	(Group)				
	Individual Artists	(Individual)	\$ per	(Indiv.dual)				

Please describe briefly any services which w for artists' showings, sale of artists' works).	ece provided to	*	e rees specified	above, e.g., pro
				,
				•
Please describe priefly any other services will during that year.	nich were provid	led to the artis	tic community (in	ncluding non-me
			<u>-</u>	
			_ <del>_</del>	
Did you provide any grants or scholarships to	any artists dur	ing that year?	Yes	No (
To how many artists?			[	Action
. DUVSIOAL DACULTOV				Artists
PHYSICAL FACILITY  Did not own, operate, or control a phy	reicat facility (s	I or part of a h	Number of building	ues de esquada) s
the fiscal year reported.	sical facility (d	n or part of a :	amana or panan	igs or grounds/ (
Have owned, operated, or	controlled a phy	sical facility d	uring the last thr	ee years.
Have not				•
(Skip to Part N: OUTREACH/COMMI In the list below, please check <u>all</u> the types of			that wear and wh	ether that enac
available for rental or sublease.		_	that year and wh	ether that space
	In the Facility	Available for Rent/Subleas	•	
Exhibition Space				
Auditorium/Performance Space		Ü		
Studios				
Practice Rooms	U		•	
Classrooms '	_ U			
Office Space			•	
Public Resta an al Cafeteria	· 📙			
Public Parking	<u>.</u>			
Book/Sales Shop	, L		•	
Other (Specify:)				
.`		· [_;	1	
<del>-</del>	] [			
Did you have available for rentylog provide to editing equipment, dark room equipment, sou	न गुडल) any techi ndini nghting e	mical/artistic equipment/ Exc	guin lent, such as lude installed equ	video cameras. Homent in an ac
performance or extraprison apage )	•		•	
Yes J. N. (Skip to P			,	-
Please list the types of equipmonitarious source charges?	na çneck <b>wheth</b>	er "available fo	r rent" or "provid	led without exti
Type of Equipment			vided Without ctra Charge	
	]	Ţ		_
]	r	٦	$\Box$	•
	[		<u> </u>	

,		<b>)</b> , ,	Fiscal Year Endin	/ 🔷	
N.	OUTREACH/COMMUNITY PROGRAMS	•	•		
	Did not conduct outreach activities or community during the fiscal-year reported.	programs at any s	ites other than the	main physical fac	ility
,			1	.,	
1.	Have not conducted such activities during	the last three year	rs.		
	(Skip to Part O: OTHER ACTIVITIES.)			•	
(53.)	At how many other sites were such programs conducted?			· 🚫	
	exhibitions or stage sets in mobile units such as trailers of each vehicle or group of vehicles which travel together a		🛌	Sites	•
(54.)	Which of the following activities were offered at these si	tes? (Check all th	nat apply.)		
•	Exhibitions		•	•	·,
	Live Performances	•	•	,	
_	Media Events/Broadcasts	`,	•		
_	Lectures/Other Educational Offerings	-	•	•	
	Other (Specify:)		,	. •	
0.	OTHER ACTIVITIES	, • .		٠ •	
(55.)	Please describe briefly any other artistic and/or income p	producing activitie	s in which your or	anization was invo	lved
<u></u>	during that year.		•	•	
		<b>t</b> -		,	
	* .				
			ξ ,	· .	
P.	PERSONNEL	<del></del>		•	
	Please complete the charts on the opposite page on emplors of each functional area listed, according to the following	oyees, fee-for-serv	rice/contract perso	nnel, and voluntee	er\$
	Number of Employees/Full and Part Times Place area only in the will time column. Place full time as one part time employees in each functional area the year (seasonal) employees in the part time columns.	employees who we in which they wor	k. Place all part t	functional areas ime and part-of-	î, ctional
•	Paid and In-Kin ((Unpaid) Hours Per Week: Give to basis, by all employees in each functional area dur for in order to relect the real time required for the second or the	ing that fiscal yea	r. Paid and unpaid	hours are asked	r
•	share of FICA, and other remuneration of a payme (employer's share of FICA, retirement fund contribany other benefits).	int nature. Exclud	e any payroll taxes	and fringe benefi	ts
•	Fee-for-Service/Contract Staff: Those individuals hir artistic/p-ore-stone; staff, during that fiscal year, for withheld, and whose payments may have been reporte	whom no benefits	vere paid and no	payroll taxes vere	,
	Number of Contracted Staff and Total Expense: Reduring the fiscal year reported and the total paying services with outside firms (i.e., not individuals) as	ents and/or honora	iria received by the	m. (NOTE: Conti	
	Volunteers: Those whose services are an essential par be performed by paid staff. CETA workers whose was be included here.				id
	Number of Volunteers and Number of Hours: Read for your organization during the fiscal year report total number of hours contributed by these persons the box indicating this.	ed. If available, in	idicate in the appro	opriate column the	
•	Functional Area: Please allocate personnel according functional areas. (These are parallel to categories whereas of expenses as recommended by the accounting as reported on the IRS form 990.)	iich appear later ir	Section III and re	ate to functional	<b>.</b>
-	Management and General Administration: the orein direct supervision of program services or fund raise				The .
	Fund Raising: the effort expended and the cost of	soliciting Contrib	utions and grants.		
•	Program Services, those activities conducted by to for would be build if this organization is not a taxidefined in Parts A through O, excluding M (PHYSI)	-exe opt private of	rganization). These		
•	Ancillary: If you have any employees who work on revenue for the gream fation including, but not limited anyong anyong and once provided in the provided including.				ok/

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	-	<b>.</b> ,		FМ	PLOYEES				
				<del></del>	Total	Total			•
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,	•	Full Time	e Part	Time	Per Weel			The	
Management	and				<u> </u>		,	Τ.	` ,
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Program Sen	/IC <b>es</b>		İ					\$.	•
•	<u>_</u>	-	L			Total	Employee	s	<u> </u>
						Expen	se .	<u>_ اگ</u> _	
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		ith Whom		Total !	Expenses	Number of Volunteers	Hours Per Year*	_	annot Estima
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Administration	on		• •				-		
Fund Raising				\$	•	,		•	
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		To	tal	\$	•	11			۵
						1 /			
Ancillary			~	\$	**				
•	eported he	ere should r	natch thos	<u> </u>		III, item '5.,	boxes	J 3*	
he expenses re	ported h	ere should r	match thos	se report se report	ed in Section	III, box ·	boxes	,, 31	nd
he expenses re	ported h	ere should r	match thos	se report se report	ed in Section	III, box ·	boxes	,, <sup>3r</sup>	nd
The expenses re The expenses re The volunteered	ported he	ere should r ported here	match thos	se report se report	ed in Section	III, box ·	boxes	,, <sup>37</sup>	nd
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#### **SECTION III**

### FINANCIAL INFORMATION

In this section, we are seeking information on your types and sources of income and expenses. We also need some balance sheet and other financial data. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in the upper right corner of each page.

Valuation of the contribution of in-kind/volunteer services, space, and materials is included in Section IV. This include funds expended on behalf of the museum or services provided by other organizations such as a municipality or a university. Only the appropriation (monetary payment) should be included below in box For example, if your museum is part of a university which maintains your facilities in addition to allocating funds for your operations, the cost of the maintenance and utilities should be included in Section IV.

### OPERATING INCOME

Include all income for current operations whether restricted or unrestricted. Income designated for endowment, plant (land, building and equipment), collection or other nonoperating funds are requested in Item (3, after Operating Income. (These are the other restricted "funds" in "fund accounting".)

EARNED INCOME: All income received directly from the public or as a result of a contract, a grant or an allocation "with services required" (usually a payment from a third party) that are to be provided by your organization. A grant to mount a specific exhibition or present a specific penformance, would be included here. Grants or allocations received for general operating purposes are to be reported under SUPPORT INCOME.

Note that you are asked to record in Column (A) earned income amounts received directly from the recipient, and in Column (B) those that are received via third party payment under contgact, etc.

The types of earned income which appear on the opposite page are related to the artistic/cultural activities previously described in Section II, Parts (A) through ( $\bigcirc$ ). To assist you in referring back to that section, each income category is followed by brackets containing a reference as to which Part and which Items from that section are covered.

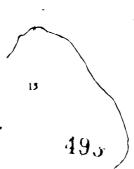
Other types of Earned Income are defined below.

Investment Income: Income from investments and savings accounts. Include all unrestricted dividends, interest; realized gain/loss) on the sale of any investments not held as endowment; and proceeds from the sale of noncapitalized assets.

Ancillary (Profit Making) Income: Non-artistic earned income, including all receipts, excluding any taxes,  $^{\dot{E}}$ resulting from the operation of parking lots, book/sale shops, public restaurants/cafeterias, concession stands, etc.

In order to match the reporting format on IRS Form 990 and to be able to accommodate those museums that can only provide a net figure because of a franchise arrangement (i.e., viie service is provided by an "outside" organization which thirns over any profit to the organization), we ask that those who do have gross figures indicate here the gross income, the related expenses, and the net income figures for these activities. Be sure to exclude these expenses later from Item (5) Include here the personnel expenses reported in boxes and of Section II in addition to "cost of sales" (i.e., cost of inventory sold). NOTE: Income received from special

fund raising events or from (women's) auxiliaries should be included in bc:



### INCOME - OPERATING FUND

1.	EARNED INCOME	A Received Directly From The Public	B Received Via Contract or Grant/Allocation With Services
	Exhibitions (excluding any admissions taxes)  At 1 - 3	\$	Required
	Performances/Presentations/Media Events (excluding any admissions taxes)  B: (1)	· .	,
**************************************	School/Youth Performances/Events Other At Home	\$	\$
	On Tour	<u> </u>	\$
	Impresario/Booked-In/Sponsored	5	\$
	Broadcasts/Electronic Media and Film Appearances	5	<u> </u>
	(Fee for Taping/Filming/Recording Sessions,  Exclude Royalties, Rights, Residuals to be included below.)  [C: (4) - (16), D: (17) - (2)]		5
	Festival Sponsorship (Exhibitor Fees and Geografianissions)	\$	\$
	Educational Activities [F: 27 - 36]	r.	•
,	Tuition	\$	\$
	Other Educational Programs	\$	\$
	Research Activities [H: (1)]	•	\$
	Product Income (from sale or rental of artistic products (excluding any retail sales taxes)	\$	\$ ,
•	G: (2)]		
	Royalty, Residuals, Subsidiary or Broadcast Rights, Licer.ses.  [B: 9 - 17, C: 14 - 16, D: 17 - 21, I: 12]	\$	
•	Public Membership (Patronage) (if considered earned income excluding any portion that is for tickets to a performance, concert, event, etc.)	\$	•
	[i, [ii]]		
	Artists' Memberships/Cooperative Fees  [L: 46] /	\$	
	Services Income (fees from services rendered to the general public, other organizations or individuals and/or your artistic membership)  [Ki 44 - 45 , 1 47 - 48]	<u>_</u>	;
	Income from Rental or Sublease of Space (owned, operated, or controlled by your organization) or Equipment	\$ .	\$
	[M: (1) - (2)]	•	
_	Outreach/Community Programs [N: (33) - (34)]	3	\$
	Other Artistic Activities [O: (3)]	5	5
	Investment Income	\$	·
	Advertising Income	\$	
	Anciliary Income		
	Gross: \$ Expenses: \$ Net:	\$	,
•	Other Earned Income (Specify:)		<del></del>
	TOTAL EARNED INCOME	5	\$

	•
	Fiscal Year Ending / /
<u>"</u>	SUPPORT INCOME: All income received as support for general operating purposes whether restricted or unrestricted from public and private sources, in the form of contributions, tax subsidies, fund raising activity receipts, allotments from parent organizations, and grants and allocations for which no specific services were required. Exclude any contributions of in-kind services, facilities, space or materials which are to be recorded where appropriate in Section IV Contributions destinated for building, endowment and other non-operating funds should be reported under Item (3) below, INCOME - DTHER FUNDS.
	Private Grant and Contributions
•	Individuals: Contributions from individuals received for general operations. Include donated admissions (donations received at the door) if considered support.  Exclude any individual contributions received from a united arts fund raising campaign.
4	Memberships Include any portion of (or all) income received from members that is considered support.
**	United Arts Campaign: Income from outside fund raising organizations and federated fund raising drives.
F	Fund Raising Events, Guilds, (Women's) Auxiliaries: As with ancillary activities income above, we ask that you fill in the gross income, relate expenses, and net income figures. Examples of these events are gala benefits, balls, or openings.
	Parent Organization Appropriation or Allotments "Cash payment from "parent" or other supporting institution for general operations. Payments for specific services should be included under EARNED INCOME.
_	Government Grants and Contributions: All grants received for general support from any government source. A listing of possible government sources is included below in Item 4. Grants or allocations with services required and contract fees should be included above under EARNED INCOME.
3.)	INCOME - OTHER FUNDS: In order to obtain a complete picture of all financial activity, we asked to complete the following on all income received by other funds during the fiscal year specified, excluding any amounts reported above in Items (1) and (2) under OPERATING FUND. If you do not have any non-operating restricted funds, skip to Item (4), income by Source. The figures apported should match the bottom line income figures on an (audited) Statement of Activity or Statement of Income, Revenue, Expenses and Changes in Fund Balances. The figure in box should match the TOTAL INCOME figure on IRS Form 990.
• ,	If your organization does not follow fund accounting, report in the appropriate box any income restricted by the donor specifically for the endowment, the physical plant, etc.
	Endowment Funds. All assets provided under a stipulation by the donor(s) that they be invested, and that only the investment income be used, for general or for specified purposes, until a specified time or occurrence of a specified event, or in perpetuity. Income to the endowment fund includes grants or contributions specifically for endowment. Dividend and interest, income from investments held in the endowment fund should be reported under investment income for the operating fund in boxes or Please report any income for board- or management-designated funds that are administered as endowments under the operating fund where appropriate.
,	Plant Fund (Land, Buildings and Equipment Fund, Capital Fund): Used to accumulate the net investment in fixed assets (excluding the collection) and to account for the unexpended resources contributed by third parties specifically for acquiring or constructing such assets.
_	Other Funds: Please indicate the name of any funds included here.
•.)	INCOME BY SQURCE: Please complete this chart on income by source. This chart represents a transposition of the total organizational income from above. Both private and public institutions provide Earned as well as Support income and many give to endowment or plant funds. Instead of asking for a breakout by each source below for each income item, we ask that you identify the total amount your organization received from each of these sources to all funds. Income from these sources may include (but is not necessarily restricted to) the following previous items:
	o Earned Income: All items in Column B, "Received via contract or grants or allocations"
-	o Support Income: - Membership, if any, from corporations, box
	- Business contributions and corporate foundation grants, how

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Private Foundations and trusts, box \_\_\_\_.
Other private grants and contributions, box \_\_\_\_.

Endowment Fund, box \_\_\_\_.

- Plant Fund, box \_\_\_\_.
- Other Funds, box \_\_\_\_.

o Income - Other Funds: -

Parent organization appropriation or allotment, box \_\_\_\_\_.

Government grants and contributions, box \_\_\_\_\_.

	·	Fiscal Year	Ending / /_
2.	SUPPORT INCOME		4
	Private Grants and Contributions	<b>浅</b> :	
	Individual Contributions and Don	nated Admissions (if considered support)	\$
	Membership (if considered suppo	ort) .	\$ ·
	Business and Corporate Foundati	ion Grants	\$
	Private Foundations and Trusts		<u> </u>
	United Arts Campaigns	, ,	\$
	Fund Raising Events, Guilds, (Wo	omen's) Auxiliaries	\$
•	Gfossi \$	Expenses: \$ Net:	\$
^	Other Private Grants and Contri	ibutions, Specify:)	
			\$
	Total Private Grants and Contributions	· _	\$
	Parent Organization Appropriation or	<u>VIIotment</u>	\$
	Government Grants and Contributions		\$
	TOTAL SUPPORT INCOME (Add boxes	(and ،	\$
	TOTAL OPERATING INCOME (Add bo	exesand)	\$
$\bigcirc$	INCOME - OTHER FUNDS		_
	Endowment Fund		\$
			<del></del>
,	Plant Fund (Land, Building, and Equipm	nent)	\$ ,
	Other Funds (Specify:)		
		<del></del>	\$ ,
i	Total Income - Other Funds (Add boxes		\$
$\bigcirc$	TOTAL ORGANIZATIONAL INCOME	(Add boxes and)	\$
(•·)	INCOME BY SOURCE	,	
	Private Sources	Public Sources	<i>1</i>
	Business (and Corporate \$	NEA Program Grant	\$ '
	Private Foundations \$	NEA Challenge Grant	\$.
	Private Colleges and	CETA (payments you receive	ς .
	Universities	Other Federal (IMS, NSF,	
	Other (Specify:)	NEH, etc.)	\$
	\$	State Government Sources	\$
	\$	(Include State Arts Agencies.)	
	•	Public Colleges or Universities	\$
	•	Local and Regional Government Sources	:
	•	Local School Boards	<b>;</b>



Fiscal Year Ending / /	Fiscal	Year	Ending		/	,
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#### **EXPENSES**

Please complete the chart on the opposite page which categorizes expenses by functional areas which are defined below. Include all funds, whether restricted or unrestricted. This chart is very similar in format to Part III ("Allocation of Expenses by Function") of the current IRS Form 990, a report required by IRS from most nonprofit organizations. The Form 990 Reference Sheet which accompanied this questionnaire, provides instructions for translating comparable items from that form and should facilitate the completion of this chart. Additionally, this chart and the one below it (Item 6, ALLOCATION OF PROGRAM EXPENSES) are designed to be compatible with current accounting guidelines recommended by the accounting profession.

Functional Areas: If your organization did not follow a functional method of accounting for the fiscal year reported, report total expenses incurred for each line item in Column (TOTAL) and, using any reasonable method, allocate that total into the applicable functional areas in Columns (B) and (D) as described below.

Program Services (Column (a)): all activities conducted by your prganization on which its tax exempt status is based. These activities are defined in Section II, Parts A - O, excluding Part M.

Fund Raising (Column C): all costs associated with soliciting contributions, gifts, grants, etc. Expenses incurred for special fund raising events which were reported in box under SUPPORT INCOME are to be excluded here.

Management and General (Column D): all costs related to the overall management and functioning of the organization. Any direct supervision of fund raising or program activities should be reported in those areas as appropriate. Expenses incurred for ancillary activities which were reported in box under EARNED INCOME, are to be excluded here.

Line Item Definitions: As indicated on the Form 990 Reference Sheet, note that this chart requests more detail than the Form 990 for personnel, occupancy and program services and less detail for fund raising and benefits. This alteration in format arises from our need for data to understand the structure, activities, and economics of arts organizations.

#### Personnel:

Employees: Transfer the figures from Section II, Item

(C) and (D) respectively and the total figure from box

and salary figures only.

(36)

L boxes

Into column (A)

Note that these are wage

Benefits: Enter the total amount for all payroll taxes and fringe benefits in box \_\_\_\_, and allocate them accordingly in columns (B), (C), and (D). Include employer's share of FICA, FUTA, retirement fund contributions, health and unemployment insurance premiums, workmen's compensation, and any other benefits extended to employees. The employee's share of any benefits are to be included above in wages and salaries.

Fee for Service Personnel: Transfer the figures from Section II, Item (43) boxes \_\_\_\_\_, and \_\_\_\_\_into Columns (B) \_\_\_\_\_, (C) and (D) respectively and the total figure from box \_\_\_\_\_\_\_into Column (A) \_\_\_\_.

Only those hired to supplement the work of the professional staff are to be included here. Firms hired to perform services (auditing, legal, etc.) should be reported below under professional fees.

Occupancy: Total payments for space, heat, light, power, water, contracted janitorial or maintenance services, and supplies and equipment, excluding wages and salaries of employees.

Mortgage: Include interest, any real estate taxes and mortgage insurance. Exclude mortgage principal.

#### Other:

Professional Fees: Include any fees not reported above under fee-for-service personnel (e.g., for legal, audit or investment services). Any services which could be provided by individual artists or other professionals outside your organization (e.g., curectorial, archival, production, technical, managerial services) should be reported above as a fee-for-service expense.

Equipment: Include rental fees and costs of maintaining any office or program related equipment in working order. Exclude costs for janitorial/maintenance equipment reported above.

Interest: Include any interest expenses and other carrying charges on loans other than mortgage or construction.

Other: Use these lines to specify other line items found in your financial reports or reported on your Form 990 (e.g., "advertising and promotion"). Five spaces are provided. If your records include more than five items, list the four most significant in the first four spaces and lump the remainder together in the fifth space.

Depreciation: If your organization records depreciation, depletion and similar expenses, enter the totals for the fiscal year reported in the appropriate functional areas.

6. ALLOCATION OF PROGRAM EXPENSES: If your records are kept on a functional basis or if your year end financial statements include a "Statement of Functional Expenses," please complete the section on the opposite page on allocation of expenses by areas of program activity. With the operational information provided in Section II on program related activities, these expense figures help to present a useful economic picture of the services you provide to your membership and to the public.

List the names/titles of your programs and allocate, to the extent possible, Total Program Services Expense figure in box \_\_\_\_\_ (or transfer from your records) the total expenses incurred for each of the program areas you have specified.



(Include <u>all</u> funds.)

ALLOCATION BY FUNCTION	•			
,	A Jotal	(B) Program	C Fund	D Management and General
Personnel	r	Services	Raising	and General
Employees	\$	\$	\$	\$
Benefits	\$	\$	.\$	\$
Fee-for-Service	\$	\$	\$	5
Occupancy		7		,
Rent/Facility Lease	\$	\$	\$	\$
` Utilities	\$	5	\$	\$
Maintenance :	\$	\$	\$	\$
Mortgage '	\$	5	\$	\$
Other Occupancy	\$	\$	\$	5
Miscellaneous		<u> </u>		
Professional Fees	5	\$	\$	- 3
Equipment s	\$	\$	\$	\$
Supplies ,	\$	\$	\$	\$
Printing and Postage	\$.	\$	5	s
Telephone-	5	<u>\$</u>	5	\$ .
Travel	5	\$	5	\$
interest	\$		, 5	\$
,	<u>_</u> ,	,		,
Other (Specify:)		<u></u>		
	5	13	\$ .	\$
	\$	<u> </u>	\$	\$
	\$	.   \$	\$	
	5	\$	\$	5
		\$	<u> </u>	<u> </u>
TOTAL (Before Depreciation)	7 5	\$	\$	\$
Deprecation 4	\$	\$	\$	\$
TOTAL EXBENSES	\$	\$	\$	\$
ALLOCATION OF PROGRAM SER	VICE EXPENSES	(from box )		
Names of Programs	THEL ENTERIOR	/		
(Specify:)	Total expe	enses	•	
	\$	<del></del> 1	-	-
•	\$		•	-1
<del> </del>	\$			
	\$	-		
	\$	$\overline{}$		
	, ,			
	5			
<del></del>	,			

				$\overline{}$
Fiscal Y	ear	Ending	1	/

7.	SURPLUS/(DEFICIT), FUND BALANCES AND ASSETS (FOR ORGANIZATIONS WHICH FOLLOW FUND ACCOUNTING. If your organization does not follow fund accounting, SKIP TO ITEM (8.)
	Please complete the following chart on fund balances and assets as defined below. Complete Columns (A) through (E) from your year end fiscal statements for the fiscal year reported in this questionnaire. Fund activity should be reflected in your "Statement of Income/Expenses (and Changes in Fund Balances)." Assets are found

on the Balance Sheets for the fiscal year reported and for the previous fiscal year.

Funds: See Item 3 of this Section, INCOME - OTHER FUNDS, for definitions of the funds requested.

Income: Transfer the figures from Item 3, boxes \_\_\_ through \_\_ as appropriate, entering the total from box \_\_\_ into box \_\_\_.

Expenses: Transfer the total figure from box \_\_\_\_\_\_\_ into box \_\_\_\_\_\_ and allocate that amount to the appropriate funds. Items (3) and (6) above are intended to reflect expenses by functional activity without regard to the fund from which they were financed. This chart is intended to reflect the use of resources from various funds in order to more fully complete the picture of your organization's fiscal activity for that year.

Surplus/(Deficit): This is the difference between Total Income and Total Expenses. (Subtract box \_\_\_\_\_ from box \_\_\_\_\_) If the difference is a negative figure (i.e., a deficit), enclose it in parentheses.

Fund Balances (Beginning of Year), Other terms occasionally used are "Net Worth," or "Entity Capital." "Beginning of Year" figures are the same as those for the previous fiscal year's "End of Year" figures.

Transfers between Funds (Other changes in Fund Balances): Two spaces are provided. If included in your financial statements, please report amounts such as transfers, adjustments of prior year's activities, and unrealized gains/(losses) on investments carried at market value. Transfers between funds should be reported under the appropriate funds, enclosing the "transfers out" (reduction amounts) in parentheses. Note that such transfers between funds cancel each other out (i.e., have a net effect of zero), in the total figure in Column A.

Fund Balances (End of Year): This is the sum/(difference) of the Surplus/(Deficit), Fund Balances (Beginning of Year), and Transfers Between funds (or Other Changes) in each column.

	(A)	В	©	<b>(</b> 0)	(E)
_	Total .	Operating Fund (Current Unrestricted and Restricted funds)	Plant Fund	Endowment Fund	All Other Funds
Income	\$	\$ .	\$	\$	\$
Expenses	\$	\$.	\$	\$	\$
Surplus/(Deficit)	\$	\$	\$	<b>*</b> \$	\$
Fund Balances (Beginning of Year)	\$	\$ "	\$ '	\$	\$ .
Transfers Between Funds	\$	\$	\$	\$	\$
(or other changes in fund balances)	\$	\$	\$	\$	\$
Fund Balances (End of Year)	\$	\$	\$	\$	\$ ,
•	•				
Total Assets (Beginning of Year)	\$	\$	·\$	\$	\$
Total Assets (End of Year)	\$	\$	\$	\$	\$

(SKIP TO SECTION IV.)

		Fiscal Year Ending / /
SURPLUS/(DEFICIT) AND ACCUMULATED SUR (FOR ORG ANILATIONS WHICH DO NOT FOLLO accounting, complete Item (7) above and skip to	W FUND ACCOUNTING.	If your organization does follow fun
Operating Surplus/(Deficit) for that fiscal year	ar:	•
Total Income - Total expenses (Subtract box	from box and enclo	ose e
a deficit in parentheses		
Accumulated Surplus/(Deficit): Beginning of	Year	
The surplus or deficit that has accumulated of has been in operation (sometimes called "Net	wer the years that your org	ganization
has been in operation (sometimes carred lifet	worth of fund because	,,
Any Extraordinary Additions capital or one t		
(income)-that are not considered part of oper	ating income	
Any Extraordinary Subtractions (one time ex	penses)	<u>\$</u>
Accumulated Surplus/(Deficit): End of Year	(Add hoves and	subre
reconducted 3 st plass (Serietor Cha of Tear	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
ANCE SHEET DATA		
Complete this chart only if your records are kep Section IV.	t on an accrual or a modifi	ed accrual basis. Otherwise, skip to
	Beginning of Year	End of Year
Total Assets (All Funds)	\$	\$
Total Assets (Restricted Funds)	\$	\$
total Liabilities	\$	
<u>-</u>	<del></del>	



			一		$\overline{}$
Fiscal	Year	Ending	L	_	$\angle$

## SECTION IV

### VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

In-kind and donated services and items or funds expended on behalf of an arts organization by a parent organization constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide services and products to the public. This is especially true for organizations supported by a university or a municipality which provides physical facilities, utilities, regular custodial or professional services, etc. This section represents an effort to account for and value such services and contributions. Some organizations may include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet <u>ALL</u> of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- o There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

(	(٠٠	At what hourly rate(s) would you value the	time of the volunteer staff (as indicated in Section II, Pa	ert P: PERSONNEL.)?
		Type of Volunteer	Rate	

type of volunteer	Kate
	\$
	\$
	\$
	\$

2. Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution according to the appropriate functional category.

	Total	Program Services	Fund Raising	Management and General	Ancilliary
Services of Volunteers	\$	\$	, \$	\$	.\$
Donated Facilities and Spage, Rental Allowances, Utilities, Maintenance Services, etc.	\$	\$	\$	\$	<u>  \$</u>
Donated Materials and Collectibles	\$	\$	\$	\$	\$

. `	· ·
3.	ls any of the information in Items (i.) or (2.) above reflected in your (audited) financial statement for the fiscal year reported?
\ ·· .	y and the intermediation in terms (1.) or (2.) above testected in your reducted the case statement for the fiscal
$\smile$	year reported?

Yes No (Skip to Item)
-----------------------

Which and a second state

THE THEORY IS THE	udeu.			
, ,	<u> </u>	1		
•	• *		•	

(5.) Did you keep (detailed) records on any of this information?

Q	Y	ıs 4		No (Skip	to	Message	below	item (	6.)	
---	---	------	--	----------	----	---------	-------	--------	-----	--

Which information?

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series Informatics Inc 6011 Executive Boulevard Rockville, Maryland 20852



### APPENDIX E

IRS FORM 990

J

Correspondence regarding request for special extract from Exempt Organization Master File

Activity Codes on EOMF

1979 Formi and Schedules

1979 Instructions

Proposed 1981 Form and Schedules

Proposed 1981 Instructions

### Internal Revenue Service

### Department of the Treasury

Washington, DC 20224

Charles A. Darby, Director Survey Services Department Informatics, Inc. 6011 Executive Boulevard Rockville, MD 20852 Person to Contact:
Marge Karlsen
Telephone Number:
566-7613
Refer Reply to:
D:S:B
Date:

17 13

Dear Mr. Darby:

We are enclosing an original and two copies of Form 5181, Agreement Covering Reimbursable Services, in response to your letter of September 26, 1980. The Agreement covers 9-track, 1600 BPI magnetic tape extracts from the Exempt Organization Master File (EOMF) of organizations (except private foundations) with selected Activity Codes exempt under section 501 (c) of the Internal Revenue Code of 1954. Please sign and return the original and one copy of the Agreement to the BMF Returns Systems Branch.

There is a charge of \$100.00 plus l¢ for each name and address on the tapes. We also charge \$12.00 per reel of magnetic tape. Since there will be approximately five reels of tape, we estimate the tape cost to be \$60.00. The estimated cost for the information on the tapes is \$684.00 based on the following volumes by Activity Code:

Activity Code and Title	~	. Wolum-
060 - Museum, zoo, planetarium, etc.		Volume
062 - Historical site, records of reenactment		3,844
063 - Monument		14,593
064 - Commemorative event		251
065 - Fair		1,657
088 - Community Theatrical Group	•	4,978
089 - Singing society or group		2,123
090 - Cultural performances		822
091 - Art Exhibit		4,774
092 - Titanama +: · · ·	•	1,171
092 - Literary activities	٠	957
119 - Other cultural or historical activities	, ,	13,245
120 - Publishing activities	,	5,338
121 - Radio or television broadcasting		581
122 - Producing films		-
3		<u>299</u>
Total	•	58,477

Therefore, the total estimated cost is \$744.00.



Charles A. Darby, Director

As discussed in a prior meeting with Marge Karlsen of my staff, it is very possible for an organization to be classified under more than one Activity Code. This situation creates duplicate counts of organizations.

Delivery of a listing usually takes about eight weeks after we receive a signed Agreement. We will be able to provide you with the information requested during the first week of December 1980, provided we receive a signed Agreement by November 7, 1980. If we do not receive a signed Agreement at that time, we will not be able to furnish the information until the first week of March 1981.

If you have questions, please contact us.

Sincerely yours,

Joyce a Some for Rocco R. Ragano, Chief

EMF Returns Systems Branch

Tax Systems Division

Enclosure

Activity' Code Numbers of Exempt Organizations (select up to three codes which best describe or most accurately identify your purposes, activities, operations or type of organization and enter on page 1 of the return)

Cede Code 317 Other sports or athletic activities 318 Other recreational activities 319 Other secial activities Balicious Activeles 179 Other health services Attempt to influence public epinion concerning 510 Firearms contrel 511 Selective Service System 512 National defense policy 513 Weapens systems 514 Government spending 515 Taxes or tax examption 515 Separation of church and state 517 Government and to parechial schools 518 U S foreign policy 001 Church, synagogue, etc. 002 Association or convention of churches Scientific Bosserch Arthitics 180 Centract or sponsored scientific re-search for industry 181 Scientific research for government 003 Religious order Church auxiliary 203 Mission
005 Mission
005 Mission
006 Missionary activities
007 Evangelism
008 Religious Sublishing activities
7 Book store (use 91.6)
Geneological activities (use 09/ Youth Activities 320 Beji Sceuts, Girl Sceuts, etc 321 Boys Club, Little League, etc 322 FFA, FHA, 4—H club, etc Seientific research (diseases) (use 161) 199 Other scientific research activiti Key club YMCA, YWCA, YMHA, etc. es and Professional Organizations 200 Business promotion (chamber of commerce, business league, etc.)
201 Real estate association -Geneelegical activities' (use 094) 325 Cemp 326 Cere and housing of children 518 U.S. foreign policy 519 U.S. military involvement 520 Pacifism and peace 521 Economic political system of U.S. (erphanage, etc.) r
327 Prevention of cruelty to children
328 Cambat juvenile delinquency
349 Other youth organization or activities uls, Colleges and Rollind Activities Board of trade'
Regulating business \*\*O30 Scheel, college, trade scheel, etc.

O31 Special scheel for the blind,
hondicapped, etc.

O32 Nersery scheel

O32 care center (use 574)

O3 Faculty group

O34 Alumni association or group 202 Section trains
203 Regulating business
204 Better Business Bureau
205 Prafessional association eusiliary
207 Industry trade shows
208 Cohvention displays
Testing productifue public sefety
(use 905)
209 Rebeerch, development and testing
210 Prefessional strictic league
Attracting new industry (use 403)
Publishing activities (use 120)
Insurance or other benefits for
members (see Employee or Member
ship Seneit Organizationa)
211 Underwriting municipal insurance
213 Tedrist burneu
213 Tedrist burneu
213 Tedrist burneu 522 Anti communism 522 Right to werk
523 Right to werk
524 Zening or rezening
525 Lecation of highway or transportation Conservation, Environmental and Beautification Activities system
526 Rights of criminal defendants
527 Capital punishment
528 Stricter law enforcement Parent or parent teachers association Fratenity or secretly Key club (use 323) Other student society or group School or college athletic essociation Scholarships for children of employees Scholarships (other) Ecology or conservation Protection of consumer interests 531 Medical care system 532 Welfare System
533 Urban renewal
534 Busing students to achieve reciel 039 Scholarships (other)
Student leans
Student housing activities
Other student and
Student student and
Student activities
Student activities
Student activities
Financial support of schools, colleges,
etc. (see 602)
Achievement prizes or awards (see 914) (use 402) Wildlife sanctuary or refuge belence 535 Racial integration 536 Use of intexicating beverage 537 Use of drugs or nercotics Garden club
Other conservation, environmental or beautification activities 538 lise of tobacce Farming and Related Activities Prohibition of arotice
Sex education in public schools
Population centrol ing Activities ett. (use 802)
Achievement prizes or awards (use 914)
Student book stere (use 918)
Student travel (use 299)
Scientific research (see Scientific Research Activities)
046 Private school
059 Other school related activities Farming
Form bureau
Agricultural group
J Horticultural group
Formers' cooperative marketing or
marations
June 32 380 Low incame housing
381 Low and moderate incame housing
382 Hassing for the aged (see also 153)
Naturing of convolucent home
(use 152)
Stollent housing (use 042)
Orphanage (use 326)
398 Instruction and guidance on housing
399 Other housing activates 230 Farming Birth control methods 543 Legalized abertion 559 Other metters purchasing
235 Financing crop operations
FFA, FHA, 4-H club, atc. (use 322) Other Activities Directed to Individuals 560 Supplying money, goods or services to eral, Historical or Other Educational Pair (use 065)
236 Carry here improvement association
237 Breeders association
249 Other farming and related activities 561 Gifts or grants to individuals (other than scholarships) Scholarships for children of employees m, zoo, planetarium, ele. iterical site, recerds en Inner City or Community Activities (use 039) 400 Area development, re-development er on the content of the Scholarships (other) (use 040) Student loans (use 041) Other Idans to individuals Mutual Organizations renewer Housing (see Housing Activities) 250 Mutual ditch, irrigotion, telepho electric company or like organization 251 Credit Union 252 Reserve lunds or insurance for Other loans to individuals
Marriage counseling
Family planning
Credit counseling and assistance
Job training, counseling, or assistance
Oraft counseling
Vocational counseling
Raferral service (social agencies)
Rehabilishing counsels for as counsels 401 Hemeewners association 402 Other activity aimed at combatting 4UZ Utner activity aimed at combatting community daterioration
403 Attracting new industry or retaining industry in an area
404 Cammunity premetion 5.
Community recreational facility (use 297)
Cammunity reacter (viii Table 1) Fair Community theatricel group demestic building and lean associ-tion, cooperative bank, or mutual savings bank 089 Singing society or group 090 Cultural performances 091 Art exhibit 092 Literary activities 093 Cultural enchanges with fereign 253 Mutual insurance company
254 Corporation organized under on Act of
Clingross (see also 904)
Farmer's cooperative morheting or
purchasing (use 234)
Cooperative hespital service organiza-DB9 Referral service (social agencies)

772 Rehabilitating convicts for ex convicts

573 Rehabilitating alcoholics, drug
abusers, compulsive gamblers, etc.

575 Services for the aged (see else 153) Community center (use 296)
405 Leans or grants for minority by
Job training, counsoling,
or assistance (use 566) 096 Geneological activities
Achievement prizes or awards (uso
914) Cooperative hespital service organiza-tion (use 157) %; 259 Other mutual organization Oay care center (use 574) Civil rights activity (see Civil Rights Training of or aid to the handicapped (see 031 and 160) Gifts or grants to individuals (use Activities) Referral service (secial agencies) Employee or Mombership Benefit Activities Directed to Other Organizations 569) Legel aid to indigents (use 462) 260 Fraternal beneficiery seciety, order, or 600 Community Chest, United Givers Fraterias concentory

standard frameworkers

Association of municipal employees

Association of employees

Employee or member welfare 406 Crime prevention 407 Volunteer firemen's organization or Instruction and Training Activities Fund etc Othe. Jestruction and Training Activation
20 Publishing activation
21 Radie or tolevision broadcasting
22 Producing films
22 Discussion groups, forums, panels, lectures, etc.
24 Study and research (non-scientific)
25 Giving information or opinion (see also Advocacy)
26 Apprentice training Trainit sours (use 299)
29 Other instruction and training Fund, etc
601 Beoster club
602 Gifts, grants, er loans te other
organizations
603 Non financial services er facilities te
other organizations 407 Volunteer in annual auxiliary
Rescue squad (use 158)
408 Community service erganization
429 Other inner city or community benefit 254 Employee or memoer welfare association
265 Sick, accident, deeth, or similar, benefits
266 Strike benefits
257 Unemployment benefits
268 Pension or retirement benefits
269 Vacation benefits Other Purposes and Activities Other Purposes and Activities
900 Cemetary or burnal activities
901 Perpetual care fund (cemetary
columbarium, etc.)
902 Emergency or disaster and fund
903 Community frust or commenced
904 Gevernment instrumentalities
agency (see also 254)
905 Testing products for public selfy
906 Censumer interest groups
907 Veterans activities Civil Rights Activities 430 Oelense of human and civil rights 431 Elimination of projudice and diserverense or numan and civil rights Elimination of projudice and discrimi-nation, (race, religion, sex, national origin, etc.) 279 Other services or benefits to members or employees origin, etc.)
Lessen neighborhood tensions
Litigation (see Litigation and Lagal
Aid Activities) Health Services and Related Activities Sports, Athletic, Recreational and Social Activities 150 Hesertal 155 Hespital auxiliary 152 Nusung er convelescent home 153 Cars and housing for the aged (see also 382) Legislative end political activities (see that caption)
449 Other civil rights activities 907 Vaterans activities
908 Patriotic activities
908 Non examot trust
910 Oemestic organization with activities
outside US
911 Fereign organization with activities
outside US
912 Title holding corporation
913 Prevention of cruelty to animals
914 Achievement prizes or awards
915 Erection or maintenance of public
building or works
916 Cateteria, restaurant, snack bor, feed
services etc
917 Thrift shop retail outlet etc.
918 Blook, gift or supply store
919 Advertising
920 Association of employees
921 Loans or credit reporting 280 Cauntry club 281 Hobby club 282 Sunner club 283 Variety club 154 Health clinic 155 Rurel medical facility 156 Blood bank 157 Cooperative hespital service Litigotion and Lagal Aid Activities 460 Public interest litigation activities 461 Other litigation or support of litigation 462 Legal and to indigents 463 Providing boil Oeg club Wemen's club 285 Wemen's club
Garden club (use 356)
266 Minting or Ishing club
287 Swimming or tennis club
288 Other spectryclub
Beys Club, Little League, etc.
(use 321)
-796 Cammunity center
297 Cammunity recreational facilities
(and independent of the state of the second of the organization
158 Rescue and emergency service
159 Nisses register or burses
160 Aid to the handscapped (see also 03%
161 Scientific research (diseases)
162 Other medical research
163 Heelth insurance (medical, dental, metical, set.) Legislative and Political Activities 480 Propese, support, or oppose legislation 481 Veter information on issues or candidates 163 Health insurance (meetcal, wenter, optical, etc.)
164 Presend group health plan
165 Community health planning
166 Mental health care
167 Group medical eractice association
168 In faculty group practice association
169 Hespital pharmacy, parking facility, feed sampless, etc. 482 Voter education (mechanics of registering, voting, etc.)
483 Support, oppose, or rate political (park playmeth), etc.)
298 Transing
299 Travel to State
300 Ameteur at a sessociation
School or conrege athletic association
(disc 038)
301 Fund raising athletic or sports event Candidates Provide facilities or services for political campaign activities. Other legislative and political 921 Loans or credit reporting 922 Endowment fund or financial servic s 23 Indians (tribes, cultures etc.) 24 Traffic or tariff bureau food services, etc.



Page 13

# Department of the Treasury Internal Revenue Service

# Return of Organization Exempt from Income Tax Under section 501(c) (except private foundation), 501(e) or (f) of the Internal Revenue Code

For the	calendar year 1979, or fiscal year beginning	1979	and ending	<del></del>	, 19
Use	Name of organization	,	A Employer identi	fication number (see	instructions)
IRS label. Other- wise,	Address (number and street)	_		n application is	
please print or type.	City or town. State, and ZIP code		C If address ch.	anged check here .	>
	k applicable box—Exempt under section ► 501(c) ( ) (insert r	umb	er), 🗍 501(e) OR	501(f).	
E la thu		No	If "Yes" to eith	er, give four digit	group exemption
is th	e a separate return filed by a group affiliate?     Yes	No	110111001 (0-1)		
NOTE:	The second secon	ind do	not complete the re-	st of this return (see )	nstruction C.)
	ment to a standard research are normally more than \$10,000 and line 12 is \$25,000	) or le	iss. Complete Parts 1,	II, IV, and VI and O	nry the shaded items.
	in Parts III and V (see instruction D) If line 12 is more than \$25,000 you must comp	iete ii	le emilio rotoria.	These column	
	n 501(c)(3) organizations must also complete Schedule A (Form 990) and attach it to this ret	urn.		optional—see	
"Part	Analysis of Revenue, Expenses and Fund Balances		Total	Restricted/ Nonexpendable	Unrestricted/ Expendable
	1 Contributions, gifts, grants and similar amounts received:	1	i hinto	_	
- 1	(a) Directly from the public	1. 11.			
Ι,	(b) Through professional fundraisers		Marie Marie		
· [.	(c) As allotments from fundralising organizations .				7
- 1	(d) As government grants				
	(e) Other				
	(f) Total (add lines 1(a) through 1(e)) (attach schedule—see instructions).				
- 1	2 Membership dues and assessments				
	3 Interest			- www.	
	4 Dividends			Aliana dina	
- 1	(b) Minus: Rental expenses	1////			Millian in the state of the sta
1	(c) Net rental income	<u> </u>			
]	6 Royalties	,,			
	7 (a) Gross amount received from sale of assets other	100			
Ž	than inventory				
Revenue	(b) Minus: Cost or other basis and sales expenses	-			
~	(c) Net gain/loss (attach schedule)	7777			
	8 Special fundraising events and activities (itemize):				
-	Type of event Receipts Expenses	-\ <i>\\\\\</i>			
	**************************************				
١.	(a) Total recents				
1	(a) Total Tessipes :				
1	(b) Total expenses	-			
	(c) Net income (line 8(2) finitus line 8(3)).  9 (a) Gross sales minus returns and allowances	- 7///			
i	(b) Minus: Cost of goods sold (attach schedule) .	-\			
-	(c) Gross profit (loss)				·
ł	10 Program service revenue (from Part II, line (f))				
	33 Other revenue (from Part II, line (g))			. <del>,</del> .	
1	12 Total revenue (add lines 1(f), 2, 3, 4, 5(c), 6, 7(c), 8(c), 9(c), 10 and 11)	- _			
<u> </u>	13 Fundraising (from line 40(B))				
Expenses	14 Program services (from line 40(C))				
8'	15 Management and general (from line 40(D))	·			
<u> </u>	16 Total expenses (from line 40(A))	- -			
2	17 Excess (deficit) for the year (subtract line 16 from line 12)	·			
<b>2</b>	18 Fund balances or net worth, beginning of year (from line 65(A))	·			- 1
	19 Other changes in fund balances or net worth (attach explanation) .				
[C	20 Fund balances or net worth, and of year (add lines 17, 18 and 19)	•			

Dame.	2
Page	- 4

T.	Program Service Revenue and Other	Revenue (State I	Nature)	Program service revenue	Other revenue
(a)					
(b)					
(c)				l l	
(d)				1	
(•)			* 4 * * * * * * * * * * * * * * * * * *		
• •	Total program service revenue (Enter here and on		*****	-	
(g)	Total other revenue (Enter here and on line 11)				
		NOTE: If line 12, Pa	rt I is \$25.000 or less	s you should complete ne 12 is more than \$2	only the line Items f
	Note: Do not include amounts reported on line 5(b), 7(b), 8(b) or 9(b) of Part 1.	(A) Total	(II) Fundralsing	(C) Program	(D) Menagement and general
	21 Contributions, gifts, grants and similar				
1	amounts awarded (attach schedule)	٩	•	6	1
	22 Benefits disbursed to or for members			1	
	23 Compensation of officers, directors and				
1	trustees			<u>†</u>	1
١	24 Other and a second		1		1
İ	25 Pension plan contributions		1		
i			1	-	
İ					
	28 Fees for fundraising				
1	29 Other professional services	•		,	
,					
·ŀ	31 Occupancy				
	32 Rental and maintenance of equipment				
	33 Printing and postage	***************************************			***************************************
Ι.	34 Telephone	*********			
H	ar a .				
	36 Travel	***************************************			
	37 Other expenses (itemize):	•			
	, , , , , , , , , , , , , , , , , , , ,		4	`	
1	***************************************			-	,
	,			-	
1			***************************************		•
	38 Total expenses before depreciation (add lines			ļ ————	
	21 through 37)				
	39 Depreciation, depletion, etc		-		
	40 Grand total (add lines 38 and 39). Enter here				
<u>'</u>	and on lines 13 through 15		<u> </u>		
	List of Officers, Directors and Trustee	s (See Instruction	s)	,	•
	(A) Name and address	(B) Title and time devoted to position	(C) Compensation	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
			7		
			2	•	•
_					<del></del>



Part V Balance Sheet

NOTE: If line 12, Part I is \$25,000 or less you should complete only lines 53 and 60 and, if you do not use fund accounting, line 64. If line 12 is more than \$25,000 you must complete the entire balance sheet.

_	• Assets	(A) Beginning of	(B) End of
<b>#1</b>	Cash:	tex year	tax year
	(a) Savings and interest-bearing accounts		************************
•	(b) Other		
	Accounts receivable minus allowance for doubtful accounts		
43	(a) Notes receivable (attach schedule) minus allowance for doubtful accounts	<del>-</del>	***************************************
)	(b) Loans to officers, directors and trustees (attach schedule)		
44	Inventories		
45	Government obligations:	Milliani di di di di di di di di di di di di di	Unici alla la la la la la la la la la la la l
ļ.	(a) U.S. and instrumentalities		
1	Investments in nongovernmental bonds, etc. (attach schedule)		
	Investments in corporate stocks (attach schedule)		
	Mortgage loans (number of loans ▶)		
	Other investments (attach schedule)		
<b>5</b> 0	Depreciable (depletable) assets (attach schedule):		
	(a) Beginning assets minus accumulated depreciation		HARAMAHAHAHAHAHAHAHAHAHAHAHAHAHAHAHAHAHA
_	(b) Ending assets ▶ minus accumulated depreciation ▶		*
	•		
52	Other assets (attach schedule)		
	Table and		
۲	Total assets		
L.			
-	Accounts payable	l .	
	Contributions, gifts, grants, etc., payable		
	Bonds and notes payable (attach schedule)		
	Mortgages payable		
	Loans from officers, directors and trustees (attach schedule)		***************************************
PY	Other liabilities (attach schedule)		
60	Total flabilities		
==	Fund Balances and Net Worth		
١.			
	Note: You must complete this section of the balance sheet based on the method of accounting you normally use. Please check either "Fund Accounting" or "All Others"		
	and provide the information requested under the method you have checked.		
\	Fund Accounting All Others		
Ch	ck here		
61	Current funds:		
	(a) Unrestricted		
		~~~,~,~,~,	
	Land, buildings and equipment Capital stock or trust principal	.*	
	Endowment and similar funds Paid-in or capital surplus		
	Other		
65	Total fund balances		
56	Total liabilities and fund balances/net worth		
,			

☆ U.S. GOVERNMENT PRINTING OFFICE : 1979-O-283-048



and address

ZIP code

23.188-5979

# --- 990**-**T

Exempt Organization Business Income Tax Return (Under Section 511 of the Internal Revenue Code)

For the calendar year of 1978 or fiscal year beginning

1978, and ending

1	9	7	8
	$\sim$	-	_

Department of the Treasury

Information

if self-employed), address and ZIP code

A Employer identification number Name of organization (employees' trust-see instruction K) Address (number and street) B Enter activity code(s) from page 10 of Instructions City or town, State, and ZIP code C Check box if address changed . . . . . . . D Exempt under section • • • • . . ▶ 501 ( E Check applicable box . . . ▶ ☐ Corporation Trust | F Group exemption number (see instructions, page 5) Complete only page 1 and sign return if unrelated trade or business gross income is \$10,000 or less. Complete all applicable parts of the form (except lines 1 thru 5) if unrelated trade or business gross income is over \$10,000. Unrelated Business Taxable Income Computation-When Unrelated Trade or Business Gross Income is \$10,000 or less 1 Unrelated trade or business gross income. (State sources. 3 Unrelated business taxable income before specific deduction . 4 · Minus specific deduction (see instruction O(4)) . . . 5 Unrelated business taxable income . . . . . Organizations Taxable as Corporations (See General Instruction B(1)) (Fiscal year corporations, omit lines 7 through 10 and enter on line 11, the amount from line 5, Part III, Form 1120-FY (1978-79)) 6 Unrelated business taxable income (line 5 above, or line 33, page 2) . . . . . . . . . . . 7 Enter line 6 or \$25,000, the smaller. (Members of a controlled group, see page 8 of instructions.). ち Line 6 minus line ブ。。。。。。。 ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ 9 Enter line 8 or \$25,000, the smaller. (Members of a controlled group, see page 8 of instructions.). 11 Income tax. Enter here and on line 13 below the smaller of-. 48% of line 10 -(a) The sum of: 20% of line 7 ...... \_. 22% of line 9 \_. (b) The alternative tax from Separate Schedule D. Check here > | if alternative tax used . . . . . . . . . Trusts Taxable at Trust Rates (See General Instruction B(2)) (Fiscal year trusts, enter on line 12, the amount from line 11, Part III, Form 1041-FY (1978-79)) 12 Enter here and on line 13 below the smaller of-(a) The tax on amount shown on line 5 above or line 33, page 2 (from Tax Rate Schedule on page 9 of Instructions); or. . . (b) The alternative tax from separate Schedule D. Check here > 1 If alternative tax used . . . . . . . . 13 Income tax (from line 11 or 12, whichever is applicable) . . . . . . . . 14 (a) Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116) . (b) Investment credit (attach Form 3468). . . (c) Work incentive (WIN) credit (attach Form 4874) . 15 Total (add lines 14(a), (b), and (c)) . . . . . 16 Line 13 minus line 15 . . . . . . . . 17 Tax from recomputing a prior year investment credit (attach Form 4255) . . . 18 Tax from recomputing a prior year WIN credit (see page 9 of instructions—attach computation) . . . 19 Minimum tax on tax preference items (see page 9 of instructions—attach Form 4626). .20 Total tax (add lines 16 through 19) (attach Form 1120-FY or 1041-FY, if applicable) . 21 Credits (a) Tax deposited with Form 7004 . . . . (b) Tax deposited with Form 7005 (attach copy) . . . (c) Foreign organizations—Tax paid or withheld at the source (see instructions). (d) Credit from regulated investment companies (attach Form 2439) a . . (e) U.S. tax on special fuels, nonliighway gas and lubricating oil (attach Form 4136) . . 22 TAX DUE (line 20 minus line 21). See instruction G for depositary method of payment. . . . 23 OVERPAYMENT TO BE REFUNDED (line 21 minus line 20) . . Telephone number The books are in care of Under penalties of perjury. I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knewledge and belief, it is true, correct, and complete. Occurration of preparer (other than taxpeyer) is based on all information of which preparer has any knowledge. Title Signature of officer Check if self-Preparer's social security no. Preparer's employed Paid signature Preparer's E.I. No. Firm's name (or yours,

Unrelated Business Ta	kable Income Computation
Unrelated Trade or Busine	ss Income
1 Gross receipts or gross sales	nd allowances
2 Minus: Cost of goods sold (Schedule A) and/or operations (Sche	dule B)
3 Gross profit	
4 (a) Capital gain net income—(attach separate Schedule D) .	
• •	
6 Rent income (Schedule C)	
8 Investment income of a 501(c)(7) or (9) organization (Schedule	n
	tions (Schedule G)
•	
· · · · · · · · · · · · · · · · · · ·	
12 Other income (see page 6 of instructions—attach schedule) .	
13 TOTAL unrelated trade or business income (add lines 3 th	<u>,                                      </u>
Deductions Not Deducted	
(Except for contributions, deductions must be directly conn	ected with the unrelated business income)
·	
19 Taxes	
	schedule)
21 Depreciation (attach Form 4562)	
22 Amortization (attach schedule)	
23 Depletion	
24 (a) Contributions to deferred compensation plans (see page 8 of	
25 Other deductions (attach schedule)	
26 TOTAL deductions (add lines 14 through 25)	
27 Unrelated business taxable income before allowable advertising le	oss (line 13 minus line 26)
28 Minus: Advertising loss (Schedule 1, Part III, Column B)	
29 Unrelated business taxable income before net operating loss de	duction and dividends received deduction on un-
related debt-financed dividend income (line 27 minus line 28) .	
30 Minus: (a) Net operating loss deduction (see page 8 of instructions-	
(b) Dividends received deduction on unrelated debt-financed divide	
31 Unrelated business taxable income before specific deduction (lin	
32 Minus: Specific deduction (see instruction O(4))	· · · · · · · · · · · · · · · · · · ·
33 Unrelated business taxable income (line 31 minus line 32)	<u> </u>
Schedule A—COST OF GOODS SOLD (See Instruction 2)	Schedule B—COST OF OPERATIONS
Method of inventory valuation (specify) ▶	1 Salaries and wages
	<del>-</del>
1 Inventor at beginning of year	2 Other costs (to be detailed):
2 Merchandist bought for manufacture or sale	(a)
3 Salaries and wages	(c)
4 Other costs (attach schedule)	(d)
5 TOTAL	(e)
7 Cost of goods sold (enter here and on line 2, page 2)	3 TOTAL (enter here and on line 2, page 2.)
G Did you, at any time during the tax year, have an interest in or	signature or other authority over a bank, Securities,
or other financial account in a foreign country (except in a U.S.	
institution)?	Yes No
If "Yes," see instruction W.	_ <b>_</b>
H Were you the grantor of, or transferor to, a foreign trust during	any tax year, which foreign trust was in being during
the current tax year, whether or not you have any beneficial intere	st in that trust? Yes No
" "Yes," you may be required to file Forms 3520, 3520-A, or 92	<b></b>
V	•

	nstruction 6)			1 -	i	3. Percentag	a of rent
	1. Description	of property	<i>y</i>	2. Rent received or eccrued		attributat personal p	ole to property
			· • • • • • • • • • • • • • • • • • • •				%
							%
4. Complete for any item i	n column 3 which is more	then 50%, or ter	5. Complete for any	l r Item in column 3 which exceed	10% a	ind is not more than	50%
any item if the rent is de	etermined on the besis of	profit or income	(a) Gross income reportable	(b) Deductions directly of	on	(c) Income	
(e) Deductions directly con- nected (Attack schedule)	(Column 2 min	includible us column 4(a))	(Column 2 × column 8)	nected with personal prop (Attach schedule)	erty	(Column 5(s) minu	s column 5(b))
			<del>.</del>				~
	\		`				
Add 4(b) and 5(c) a	and enter total here	and on line 6, pa	ge 2		<u></u> .		
Schedule E-UNREL	ATED DEBT-FINA	ANCED INCOME	(See Instruction 7)	<u> </u>			
		n	2. Gross income from			nnected with or alloc ced property	able
1. Descripti	ion of debt financed prope	ht.	or silocable to debt- financed property	(a) Streight line deprecia (Attach schedule)	ition	(b) Other d	
				(Attach schedule)	[	(Attech sci	
<u> </u>			\	-			····
·							
4. Amount of average acquisition indebtedness on ar allocable to debt funanced property (Attach schedule)	5. Average edjusted to of or allocable to debt financed prope (Attach schedule)	ty 4 is ef	7. Gross income reportable (Column 2 X column 6)	B Allocable deduction (Total of columns 3(a) (b) × column 6)		9. Net income includible (Colu	mn 7 minus
()-10-01		%					
		%					
		%					
Total (enter here an	d on line 7, page 2	)	OR (O) ORCANIZAT	ION (See Instruction	9)		
Schedule F-INVES	MENT INCOME	(c) Deductions directly	OR (9) ORGANIZAT	4	8)	(f) Balance of	tovestment
(a) Description	(6) Amount	connected (Attach schedule)	income (Column (b) minus column (c))	(e) Set Asides (Attach schedule)		income (Column	n (d) minus
							<del></del>
	)	<u>!</u>	<u> </u>	·/			
Total (enter here an Schedule G—INCON	AF (ANNUITIES.	INTEREST, REN	TS AND ROYALTIES	FROM CONTROLLE	D OR	GANIZATION	IS
See In د See In	struction 9)	·					
			3. Deductions of	4. Exemp	_	lled organizations	1 () 2-
1. Name end address of cost	trolled organization(1)	2. Gress income from controlled organization(s)	controlling organization (directly connected with column 2 income) (Attach schedule)	(s) Unrelated busi- ness taxable income	not ex	Texable income iputed as though empt under section a) or the amount umn (a), whichever is more	(c) Per- centage which column (e) is of column (b)
		l. <u></u>					%
	····				l		%
		ł <u> </u>	<u></u>	<u> </u>	<u> </u>		%
	controlled erganizatio	ons	1	1			
5. Nenexe (e) Excess taxable inceme	(b) Texable income emount in column whichever is more	(c) Percent ega which cel-	6. Gress income resort- ebie (Colume 2 × celumn 4(c) or celuma 5(c))	7. Allowable deduction (Column 3 × column 4(c) er column 5(c))	n	S. Net Income (Column 6 min	
(a) Excess taxable	(b) Texable income	(c) Percent ege which cel- umn (a) is ef	ebte (Colume 2 X	(Column 3 × colum	n		
(e) Excess taxable	(b) Texable income	(c) Percent age which column (a) is af calumn (b)	ebte (Colume 2 × column 4(c) or column 5(c))	(Column 3 × colum	n		
(a) Excess taxable inceme	(b) Texable income emount in column whichever is more	(c) Percent egs which celumn (a) is et celumn (b) 9/6 9/6	ebte (Colume 2 × celum 4(c) or celums 5(c))	(Column 3 × column 4(c) er celume 5(c))		(Colume 6 mini	us celume 7)
(e) Excess taxable inceme	(b) Texable income emount in column whichever is more	(c) Percent egs which celumn (a) is et celumn (b) 9/6 9/6	ebte (Colume 2 × celum 4(c) or celums 5(c))	(Column 3 × column 4(c) er celume 5(c))		(Colume 6 mini	us celume 7)
(a) Excess fazable income	(b) Texable income emount in column whichever is more	(c) Percent egs which celumn (a) is et celumn (b) 9/6 9/6	ebte (Colume 2 × celumn 4(c) or celumn 5(c))  ME, OTHER THAN Al  4. Net income from unrelated trade or business (Column 2 minus)	(Column 3 × column 4(c) er celume 5(c))	E (Se expen	e Instruction	10)  8. Net income cludible (Co)umi
Total (enter here a Schedule HEXPLO	(b) Texable income emount in column whichever is more send on line 9, page of the column terms of the column terms of the column terms of the column terms from the column terms from the column terms from the column terms from the column terms from the column terms from the column terms from the column terms from the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column term	(c) Percent ega which column (a) is of column (b)  %  %  %  ACTIVITY INCOM Tectly connected with production of unrelated	ebte (Colume 2 × celum 4(c) or celuma 5(c))  ME, OTHER THAN All  4. Net income from unrelated trade or business (Column 2 minus)  (Column 2 minus)	(Column 3 × column 4(c) or column 5(c))  DVERTISING INCOM  I income tivity that tributable to column 5	E (Se expen	e Instruction	10)  8. Net income cluduble (Co)umr
Total (enter here a Schedule HEXPLO	(b) Texable income emount in column whichever is more send on line 9, page of the column terms of the column terms of the column terms of the column terms from the column terms from the column terms from the column terms from the column terms from the column terms from the column terms from the column terms from the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column terms the column term	(c) Percent ega which column (a) is of column (b)  %  %  %  ACTIVITY INCOM Tectly connected with production of unrelated	ebte (Colume 2 × celum 4(c) or celuma 5(c))  ME, OTHER THAN All  4. Net income from unrelated trade or business (Column 2 minus)  (Column 2 minus)	(Column 3 × column 4(c) or column 5(c))  DVERTISING INCOM  I income tivity that tributable to column 5	E (Se expen	e Instruction	10)



## Schedule I-ADVERTISING INCOME AND ADVERTISING LOSS (See Instruction 11)

<del></del>						
_	Part I-Incor	ne from periodi	cals reported on c	consolidated basi	is	
1. Name of periodical	2. Gross adver- tising income	3. Direct advertising costs	4. Advertising gain or loss (col. 2 minus col. 3). If loss, enter in col. 8, Part III. Do not complete col's. 5, 6 and 7, If gcin, complete col's. 5, 6 and 7,	5. Circulation income	6. Reader- ship costs	7. If col. 5 exceed col. 6, enter in col. A. Part III, the gas shown in col. 4. If col. 6 exceeds col. 5, subtract col. 6 plus col. from col. 5 plus col. 2. Enter gain in col. A. Part III.
*						
						-
·						
<b>*</b>						
Totals	<u>.l</u>	<u> </u>	<u> </u>			
•	Part II—Inco	ome from period	icals reported on-	a separate basis	5	
				·	******************	
			<u> </u>		<b>D A A A A A A A A B A B B B B B B B B B B</b>	
Part III—Column	A—Advertising Inc		P.	art III—Column		
(a) Enter "consolidated periodical or names of non-consolidated gene	and/   umn 4 or 7. F	l amount from col- Part I and amounts L 4 and 7, Part II	(a) Enter "consolida names of non-con	ated periodical" and nsolidated periodical	4, Part I a	otal amount from column nd amounts listed in col imn 4, Part II
				·		
	<del></del>					
Enter total here and on line page 2			Enter total here page 2	and on line 2		<u> </u>
Schedule J-COMPENSA	TION OF OFFICE	RS, DIRECTOR	S AND TRUSTER	ES		
	1. Name		2, Til	tle	3. Time devoted to	4. Total
					business	compensation
					·	
<u> </u>						
		<u> </u>				
			٥			
Total compensation of of	ficers (enter total he	re and on line 14	nage 2)			
Schedule K-RECORD O	F FORM 503 FED	ERAL TAX DEP	OSITS	, ,	<u> </u>	·
<del></del>	its in order of dat	e made—See		. 1 .		
Serial number of Form 503	Date of deposit	Amount	Serial num of Form 5	ber 03	Date of deposit	Amount
					<del></del>	
,						
		<del></del>		] -		

### SCHEDULE A (Form 990)

Department of the Treasury

# Organization Exempt Under 501(c)(3) (Except Private Foundation) Supplementary Information

1979

Internal Revenue Service	<u> </u>	Attach to Form 9	90.		
Name				Employer identifica	lion number
Part I Comper (Other t	nsation of Five Highest Paid Empl than Officers, Directors, and Trust	oyees lees—see page 1	of instructions)	Ġ	
Name and address of	of employees paid more than \$30,000	Title and time devoted to position	Compensation	Contributions to employee benefit plans	Expense account and other allowances
				-	· -
	5				
			}		
					t
					- <del></del>
					navanina ana
Total number of other	employees paid over \$30.000 . ▶				
		<u> </u>	Varaga ang anama		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Part II 7 (See pa	ghest Paid Persons for Profession ge 1 of instructions)	al Services	,		
Name e	and eddress of Persons paid more than \$30	0.000	Type of	service	Compensation
					, ,
				<del> </del>	
*- 1					
			3		
		***************************************	-		1
	s receiving over \$30,000 for profes-				
Part III		•	•		Yes No
		<u> </u>			
1 During the year have political campaign? plete Part VI of this	e you attempted to influence any Reti (An organization that has made an e	onal, State or local lection on Form 570	legislation, or participa 68 or other statement,	ted or intervened in check "Yes" and C	any om-
Other organizations	checking "Yes" must attach a state				
	sified schedule of the expenses paid	or incurred. Enter t	the total of the expens	es S	
here	of any materials published or distribu	ted by the organizat	tion in connection with	such activities.	
	e you, either directly or indirectly, eng				ipai
	your organization, or any organizati	on or corporation v	vith which such person	n is affiliated:	
	or leasing of property?	• • • • •	• • • • • • •	• • • • • •	· •
• •	ney or other extension of credit?	• • • • •	• .• • • • •	• • • • • •	· •
	oods, services, or facilities?	ment of expenses if	in excess of \$1.000)?		
• • •	part of your income or assets?				
	any question is "Yes," attach a det	ailed statement exp	laining the transaction	<b>(</b> \$).	
	explaining how you determine that i				, in
furtherance of your	exempt programs, are qualifying recipi	ents (See instruction	ns for Part III.)		
you make grants	for scholarships, fellowships, studen	t loans, etc.?	<u> </u>		<u> </u>

		<del></del>			
*Part IV** Reason for Non-Private	Foundation Statu	s (See instruction	ns for definition	s)	· 
The organization is not a private foundat	on because it is (ch	eck applicable bloc	k number below,	please select only O	NE block):
1 A church. Section 170(b)(1)(A)(i).	/81-2	W 21			
2 A school, Section 170(b)(1)(A)(ii).		t v, page 3.)	`		•
3 A hospital. Section 170(b)(1)(A)(iii 4 A governmental unit. Section 170(b)					
5 A medical research organization of		tion with a hospita	al. Section 170(b	r)(1)(A)(iii). Enter (	name and address of
hospital ►					
* *************************************			*	*	
6 An organization operated for the be					
7 An organization that normally rece	ives a substantial p	art of its support fr	om a government	al unit or from the g	eneral public. Section
, 170(b)(1)(A)(vi).		44 414			
8 An organization that normally rece taxable income (less section 511 to					
support from contributions, memb					
exceptions. Section 509(a)(2). (Se				, its exempt function	
9 An organization operated solely fo				anizations described	d in Blocks 1 through
8 above (or for the benefit of one	or more organization	ons described in se	ection 501(c)(4),	(5), or (6) otherwis	e meeting the test of
section 509(a)(2)) that is not co					
Provide the following information for the	beneficiary or supp	orted organizations.	(See instructions	for Part IV. Block 9	
•	a) Name of Suppor	rted organizations			(b) Block number from above
	<u> </u>				_
				_	-  <del>-</del>
					<u> </u>
(c) Relationship to your organization:					
(1) Check here ▶ ☐ if the sup					
(2) Check here ► ☐ if the su	pported organization	ns have a majority	of your governing	ig board as member	ers of their governing
boards.  (3) Check here ▶ ☐ if (1) or	(2) about door no	A apply (For orman	vizatione "operate	d in connection w	vith ** see Requistion
(3) Check here > [] if (1) or 1.509(a)-		t apply. (For organ	izaciona operaci	, ,,	
(d) If applicable, enter the number of		orted organizations	exempt under:		Î
(1) Section 501(c)(4)					•
(2) Section 501(c)(5)					•
(3) Section 501(c)(6)	· · · · · ·	<u> </u>	· · · · · ·	<u> </u>	<u>· l </u>
(e) Check here ➤ [ if your organize	stion's sole or prima	en function is to D	myide funds to th	e beneficiary or sut	ported organizations.
(e) Check here   if your digatile	Econ's sole of prints	Bry Turketon 13 w P			
10 An organization organized and op	erated to test for P	ublic safety. Section	509(a)(4). (See	page 3 of instruction	s.)
Support S	Schedule (Complete	only if block 6, 7	or 8, page 2, is	checked)	
Calendar year (or fiscal	(a)	(b)	(c)	(d)	(e)
year beginning in) ►	1978	1977	1976	1975	Total
				· ·	
11 Gifts, grants and contributions re- ceived. (Do not include unusual					
grants. See line 24 below)					
12 Membership fees received					-
13 Gross receipts from admissions, sales of merchandise, performance of services, or				i i	
furnishing of facilities in any activity which					`
is not an unrelated business within the					,
					, `
meaning of section 513					· `
meaning of section 513	·	. 2			
meaning of section 513		. 2			
meaning of section 513		<u>.</u>			
meaning of section 513	·	2			

20 Line 19 minus line 13	Part V Support	Schedule (Compi	ete only if block 6, 7	or 8, page 2, is ch	ecked) (Continued)	
15. Tax revenues levied for your benefit and either paid to your expended on your behalt in the street paid to your expended on your behalt in to you without charge (so not include furnished by a governmental unit to you without charge (so not include the value of services or facilities without charge).  16. Other income (so not include gain services) and the services of services or facilities without charge).  17. The value of services or facilities without charge).  18. Other income (so not include gain services) and the services of services or facilities without charge).  19. Torat of lines 11 through 18.  20. Line 19 minus line 13.  21. Enter 1½ of line 19.  22. Organizations described in blocks 50 r7, page 2: (a) Attach a list shipping the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose both gifts for the slove four-year person (other than a governmental unit or publicly supported organization) whose both gifts for the slove four-year person (other than a governmental unit or publicly supported organization) whose both gifts for the slove four-year person (other than a governmental unit or publicly supported organization) whose both gifts for the slove four-year person (other than a governmental unit or publicly supported organization) whose both gifts for the slove four-year person (other than a governmental unit or a both amounts for each year from, secles person who is a "disqualified person," and enter the sum of such amounts for each years having the name of an another the sum of such access amounts for each years having the name of an access person (other than a "disqualified person"), but only it but have a governmental unit, and each person described in section 170(b)(1)(A)(f) through (vi). Enter the sum of such access amounts for each years having the name of the contribution, the date and amount of grant, and a bnef description of the nature of such grant.  22. Organizations described in Blocks 5, 7, and 8, page 2, that have	Calendar year (or fiscal	(a)	(b)	(c)	(d)	(e)
and ether paid to your or expended on your behalt?  17 The value of services or facilities furnished by a governmental unit to you without charge (do not include to you without charge (do not include to you without charge) and or facilities without charge (do not include gain or (loss) from sale of capital assess—attach achedule.  18 Other income (do not include gain or (loss) from sale of capital assess—attach achedule.  29 Toral of lines 11 through 18 .  20 Line 19 minus line 13 .  20 Line 19 minus line 13 .  20 Line 19 minus line 13 .  21 Chart 1/2 of line 19 .  22 Organizations described in blocks 6 or 7, page 2:  (a) Enter 1/2 of line 19 .  23 Organizations described in line 20 (line 20 .  (b) Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for the above four-year period exceeded the amount shown in (3) above. Entry the sum of all excess amounts here:  23 Organizations described in licox, 8, page 2 (li) Attach a list showing the name and amount includes in line 13 for each person (other than a "disqualified person," and enter the sum of such amounts for each year.  (b) Attach a list showing the name and amount includes in line 13 for each person (other than a "disqualified person," and enter the sum of such amounts for each year.  (c) Attach a list showing the name and amount includes in line 13 for each person (other than a "disqualified person," and enter the sum of such amounts for each year.  (d) Attach a list showing the name and amount includes in line 13 for each person (other than a "disqualified person," but only it because a summan for a genery of a governmental unit, and each person described in section (richer than a "disqualified person," but only it because a genery of a governmental unit, and each person described in section (richer than a "disqualified person," but only it is not a genery of a governmental unit, and each person described in section (richer than a "disqualified perso	year beginning in) ▶	1978	1977	1976	1975	Total
furnished by a governmental unit to by you without charge (do not include the value of services or facilities the value of services or facilities without charge (a) not include gain or (loss) from sale of capital assets)—disched by the public without charge).  18 Other income (do not include gain or (loss) from sale of capital assets)—disched scriedule assets)—disched scriedule assets)—disched scriedule assets)—disched scriedule assets)—disched scriedule assets)—disched scriedule assets)—disched scriedule assets)—disched scriedule assets)—disched scriedule assets)—disched scriedule assets)—disched scriedule assets)—disched scriedule assets)—disched scriedule assets assets)—disched scriedule assets assets)—disched scriedule assets assets)—disched scriedule assets assets)—disched scriedule assets assets)—disched scriedule assets assets)—disched scriedule assets assets)—disched scriedule assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets assets as assets assets assets assets as assets assets assets assets as assets assets assets as assets assets as assets as assets as assets as assets as assets as assets as assets as assets as assets as assets as assets as assets as assets as as assets as as as as a	and either paid to you or expended					
or (does) from sale of capital as- sets)—stach schedule	furnished by a governmental unit to you without charge (do not include the value of services or facilities generally furnished to the public	<i>a</i> •				-
19 Total of Innes 11 through 18	or (loss) from sale of capital as-					
22 Organizations described in blocks 6 or 7, page 2:  (a) Enter 2% of amount in column (e), line 20  (b) Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for the above four-year period exceeded the amount shown in (a) above. Enter the sum of all excess amounts here  23 Organizations described in 100x, 8, page 2:  (a) Attach a list for amount shown on lines 11, 12, and 13, showing the name of, and total amounts received in each year from, each person who is a "disqualified person," and enter the sum of such amounts for each year.  (i) Attach a list showing the name and amount included in line 13 for each person (other than a "disqualified person"), but only in the amount for each year exceeds the greater of the amounts on line 21 for each year, or \$5.000. The term "person" includes a bureau or agency of a governmental unit, and each person described in section 170(b)(1)(A)(i) through (vi). Enter the sum of such axcess amounts for each year:  (1) (2) (3) (4)  24 Organizations described in Blocks 6, 7, and 8, page 2, that have received any unusual grants during any of the above fax years, satisfy a such each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 11 above. (See page 3 of instructions.)  32 Part Veva Do you have a racially nondiscriminatory policy as to students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?  25 Do you include a statement of your governing body?  26 Do you include a statement of your governing body?  27 Do you include a statement of your governing body?  28 Do you include a statement of your governing body?  29 Do you include a statement of your governing body?  20 Do you include a statement of your governing body?  21 Do you include a statement of your governing body?  22 Do you include a statement of your gove						
22 Organizations described in blocks 6 or 7, page 2:  (a) Enter 2% of amount in column (e), line 20  (b) Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for the above four-year period exceeded the amount shown in (a) above. Enter the sum of all excess amounts here.  23 Organizations described in flock 8, page 2:  (a) Attach a list, for amounts-shown on lines 11, 12, and 13, showing the name of, and total amounts received in each year from, each person who is a "disqualified person," and enter the sum of such amounts for each year.  (1) (2) (3) (4)  (b) Attach a list showing the name and amount included in line 13 for each person (other than a "disqualified person"), but only if the amount for each year exceeds the greater of the amounts on line 21 for each year, or \$5,000. The term "person" includes a bureau or agency of a governmental unit, and each person described in section 170(b)(1)(A)(i) through (vi). Enter the sum of such excess amounts for each year showing the name of the contributor, the date and amount of grant, and a binef description of the nature of such grant. Do not include such grants in line 11 above. (See page 3 of instructions.)  24 Organizations described in Blocks 6, 7, and 8, page 2, that have received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a binef description of the nature of such grant. Do not include such grants in line 11 above. (See page 3 of instructions.)  25 Part V To Be Completed ONLY by Schools that Checked Block 2 in Part IV  1 Do you have a racially nondiscriminatory policy as to students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?  2 Do you include a statement of your racially nondiscriminatory policy by newspaper or broadcast media during hereing the perio	20 Line 19 minus line 13					
(a) Enter 2% of amount in column (e), line 20 (b) Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported to granization) whose total gifts for the above four-year period exceeded the amount shown in (a) above. Enter the sum of all excess amounts here.  23 Organizations described in \$\frac{1}{1000}\$, 8, page 22 (a) Attach a list showing the name and amount included in line 13 for each person (other than a "disqualified person"), but only if the amounts on line 21 for each person (other than a "disqualified person"), but only if the amounts on line 21 for each person (other than a "disqualified person"), but only if the amounts on line 21 for each person (other than a "disqualified person"), but only if the amounts on line 21 for each person (other than a "disqualified person"), but only if the amounts on line 21 for each person (other than a "disqualified person"), but only if the amounts on line 21 for each person other than a "disqualified person"), but only if the amounts on line 21 for each person other than a "disqualified person"), but only if the amounts on line 21 for each person other than a "disqualified person"), but only if the amounts on line 21 for each person other than a "disqualified person"), but only if the amounts on line 21 for each person other person of a governmental unit, and each person described in section 170(b)(1)(A)(i) through (vi). Enter the sum of such amounts of each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such years showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such call and the public description of the nature of such call such as a statement of your governing body?  22 Do you include a statement of your racially nondiscriminatory policy as to students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs	21 Enter 1% of line 19		<u> </u>	<u> </u>	<u>                                     </u>	Million Challette
(b) Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for the above four-year period exceeded the amount shown in (a) above. Entry the sum of all excess amounts here.  23 Organizations described in (lock, 8, page 2:  (a) Attach a list, for amounts-shown on lines 11, 12, and 13, showing the name of, and total amounts received in each year from, each person who is a "disqualified person," and enter the sum of such amounts for each year.  (1)						1 (
publicity supported organization) whose total gifts for the above four-year period exceeded the amount shown in (a) above. Enter the sum of all excess amounts here.  23 Organizations described in filocit, 8, page 2:  (a) Attach a list, for amounts from on lines 11, 12, and 13, showing the name of, and total amounts received in each year from, each person who is a "disqualified person," and enter the sum of such amounts for each year.  (1) (2) (3) (4)  (b) Attach a list showing the name and amount included in line 13 for each person (other than a "disqualified person"), but only in the amount for each year exceeds the greater of the amounts on line 21 for each year, or \$5,000. The term "person" includes a bursau or agency of a governmental unit, and each person described in section 170(b)(1)(A)(i) through (vi). Enter the sum of such excess amounts for each year:  (1) (2) (3) (4)  24 Organizations described in Blocks 6, 7, and 8, page 2, that have received any unusual grants during any of the above tax years, stacks allst for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grants in line 11 above. (See page 3 of instructions.)  ENTITIVE: To Be Completed ONLY by Schools that Checked Block 2 in Part IV  1 Do you have a racially nondiscriminatory policy as to students by statement in your charter, bylaws, other governing instruments of such solicitation of your governing body?  2 Do you include a statement of your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or, in the absence of such solicitation program, during the registration princed in a manner that makes such policy known to all segments of the general community you serve?  If "Yes," please describe, if "No," please explain. (If more space is needed attach a separate statement.)  Do you maintain the following:  (a) Records indicating the racial composition of the student body, faculty, and administrative staff?  (b) Rec					• • • • • •	<u> </u>
(a) Attach a list, for amounts from the list of the list of amounts from on lines 11, 12, and 13, showing the name of, and total amounts received in each year from, each person who is a "disqualified person," and enter the sum of such amounts for each year:  (b) Attach a list showing the name and amount included in line 13 for each person (other than a "disqualified person"), but only in the amount for each year exceeds the greater of the amounts on line 21 for each year, or \$5,000. The term "person" includes a bureau or agency of a governmental unit, and each person described in section 170(b)(1)(A)(i) through (vi). Enter the sum of such excess amounts for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 11 above. (See page 3 of instructions.)  Person  To Be Completed ONLY by Schools that Checked Block 2 in Part IV  Do you have a racially nondiscriminatory policy as to students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?  Do you include a statement of your racially nondiscriminatory policy as to students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?  Here is a statement of your governing body?  By you publicized your racially nondiscriminatory policy as to students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?  Here is no your maintain the following:  (a) Records indicating the racial composition of the student body, faculty, and administrative staff?  (b) Records sufficient to document that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? (See instructions.)  (c) Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions,	publicly supported organization) w	hose total gifts fo	or the above four-yea	or period exceeded	the amount shown	
the amount for each year exceeds the greater of the amounts on line 21 for each year, or \$5,000. The term "person" includes a bureau or agency of a governmental unit, and each person described in section 170(b)(1)(A)(i) through (wi). Enter the sum of such excess amounts for each year:  (I) (2) (3) (4)  24 Organizations described in Blocks 6, 7, and 8, page 2, that have received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 11 above. (See page 3 of instructions.)  Part V** To Be Completed ONLY by Schools that Checked Block 2 in Part IV  1 Do you have a racially nondiscriminatory policy as to students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?  2 Do you include a statement of your racially nondiscriminatory policy as to students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?  3 Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or, in the absence of such solicitation program, during the registration period in a manner that makes such policy known to all segments of the general community you serve?  3 If "Yes," please describe, if "No," please explain. (If more space is needed attach a separate statement.)  4 Do you maintain the following:  (a) Records indicating the racial composition of the student body, faculty, and administrative staff?  (b) Records indicating the racial composition of the student body, faculty, and administrative staff?  (c) Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?  (d) Copies of all material used by you or on your behalf to solicit contribut	(a) Attach a list, for amount shown (	on lines 11, 12, a	nd 13, showing the a	name of, and total nts for each year:	amounts received in e	each year from, each
the amount for each year exceeds the greater of the amounts on line 21 for each year, or \$5,000. The term "person" includes a bureau or agency of a governmental unit, and each person described in section 170(b)(1)(A)(i) through (wi). Enter the sum of such excess amounts for each year:  (I) (2) (3) (4)  24 Organizations described in Blocks 6, 7, and 8, page 2, that have received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 11 above. (See page 3 of instructions.)  Part V** To Be Completed ONLY by Schools that Checked Block 2 in Part IV  1 Do you have a racially nondiscriminatory policy as to students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?  2 Do you include a statement of your racially nondiscriminatory policy as to students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?  3 Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or, in the absence of such solicitation program, during the registration period in a manner that makes such policy known to all segments of the general community you serve?  3 If "Yes," please describe, if "No," please explain. (If more space is needed attach a separate statement.)  4 Do you maintain the following:  (a) Records indicating the racial composition of the student body, faculty, and administrative staff?  (b) Records indicating the racial composition of the student body, faculty, and administrative staff?  (c) Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?  (d) Copies of all material used by you or on your behalf to solicit contribut		<b>~</b>	<b>~</b>		440	
2. Organizations described in Blocks 6, 7, and 8, page 2, that have received any unusual grants during any of the above tax years attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 11 above. (See page 3 of instructions.)  Part V** To Be Completed ONLY by Schools that Checked Block 2 in Part IV  1 Do you have a racially nondiscriminatory policy as to students by statement In your charter, bylaws, other governing instrument, or in a resolution of your governing body?  2 Do you include a statement of your racially nondiscriminatory policy as to students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?  3 Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or, in the absence of such solicitation program, during the registration period in a manner that makes such policy known to all segments of the general community you serve?  1 If "Yes," please describe, if "No," please explain. (If more space Is needed attach a separate statement.)  2 Do you maintain the following:  (a) Records sufficient to document that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? (See instructions.)  (b) Records sufficient to document that scholarships and other written communications to the public dealing with student admissions, programs, and scholarships?  (c) Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?  (d) Copies of all material used by you or on your behalf to solicit contributions?	the amount for each year exceeds bureau or agency of a governmen	the greater of the ital unit, and eac	amounts on line 21	for each year, or	\$5,000. The term '	'person' includes a
attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 11 above. (See page 3 of instructions.)  Part V** To Be Completed ONLY by Schools that Checked Block 2 in Part IV  1 Do you have a racially nondiscriminatory policy as to students by statement In your charter, bylaws, other governing instrument, or In a resolution of your governing body?  2 Do you include a statement of your racially nondiscriminatory policy as to students In all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?  3 Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or, in the absence of such solicitation program, during the registration period in a manner that makes such policy known to all segments of the general community you serve?  If "Yes," please describe, if "No," please explain. (If more space is needed attach a separate statement.)  Do you maintain the following:  (a) Records indicating the racial composition of the student body, faculty, and administrative staff?  (b) Records sufficient to document that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? (See instructions.)  (c) Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?  (d) Copies of all material used by you or on your behalf to sollcit contributions?	(1)	(2)	(3)		(4)	
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ment, or in a resolution of your governing body?  Do you include a statement of your racially nondiscriminatory policy as to students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?  Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or, in the absence of such solicitation program, during the registration period in a manner that makes such policy known to all segments of the general community you serve?  If "Yes," please describe, if "No," please explain. (If more space is needed attach a separate statement.)  Do you maintain the following:  (a) Records indicating the racial composition of the student body, faculty, and administrative staff?  (b) Records sufficient to document that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? (See instructions.)  (c) Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?  (d) Copies of all material used by you or on your behalf to solicit contributions?		<u></u>			ws other governing	instru.   Yes   No
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for students or, in the absence of such solicitation program, during the registration period in a manner that makes such policy known to all segments of the general community you serve?  If "Yes," please describe, if "No," please explain. (If more space is needed attach a separate statement.)  Do you maintain the following:  (a) Records indicating the racial composition of the student body, faculty, and administrative staff?  (b) Records sufficient to document that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? (See instructions.)  (c) Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?  (d) Copies of all material used by you or on your behalf to solicit contributions?						,
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(b) Records sufficient to document that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? (See instructions.)		ition of the stude	nt body, faculty, and	administrative staf	f?	
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(d) Copies of all material used by you or on your behalf to solicit contributions?	(c) Copies of all catalogues, brochures, a		nd other written com	munications to the	public dealing with st	tudent
If you answered "No," to any of the above, please explain. (If more space is needed attach a separate statement.)		·	olicit contributions?		6	
	If you answered "No," to any of the	above, please exp	lain, (If more space i	s needed attach a	separate statement.)	

Part VS: To be Completed ONLY by Schools that Checked Block 2 in Part IV (continued)		
5 Do you discriminate in any way on the basis of race with respect to:	Yes	No
(a) Students' rights or privileges?		
(b) Admissions policies?		
(c) Employment of faculty or administrative staff?		
(d) Scholarships or other financial assistance (see instructions)?		
(e) Educational policies?	-	
	• • • • •   -	_
(g) Athletic programs?	• • • • •   -	_
(h) Other extra-curricular activities?		
If you answered "Yes," to any of the above, please explain. (If more space is needed attach a separate s	itatement)	M
	·	M
6 (a) Do you receive any financial aid or assistance from a governmental agency?	· · · · · · · <del>    -</del>	
(b) Has your right to such aid ever been revoked or suspended?		
If you answered "Yes," to either 6(a) or (b), please explain. (If more space is needed attach a separate s	1 1	wa
7 Do you certify that you have compiled with the applicable requirements of section 4.01 through 4.05 of R 1975–2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation (see instructions for Part		
Check here (a) [1] it the organization is a member of an antifated group (see instructions).	orm 5768.) (a) (b) listed To be completed	( <del>3)</del>
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Check here ▶ (b) ☐ If (a) is checked and the "limited control" provisions apply (see instructions).	roup by ALL electing stals organizations	\$
to		-,
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\$ U.S. GOVERNMENT PRINTING OFFICE : 1979-0-283-050 58-040-1110



# BEST COPY AVAILABLE

Department of the Treasury Internal Revenue Service

# Instructions for Form 990

# Return of Organization Exempt from Income Tax

Under sections 501(c) (except private foundation), 501(e) or (f) of the Internal Revenue Code

(Section references are to the Internal Revenue Code, unless otherwise indicated)

### General Instructions

You shy lit they maney items as who'll dollars by dropping amounts from 50 cents through 99 cents to the next higher dollar.

# Use of Form 990 to Satisfy State Reporting Requirements

Some States may accept form 990 in place of their financial report form (with certain additional schedules). You should contact your State officials to determine their filing requirements.

- A. Who Must File Form 990.—You must file an annual return if you are an organization exempt from tax under section 501(a) (including foreign organizations) or a coperative service organization described in sections 501(e) and ({}), except the following.
- (1) A church, an interchurch organization or local units of a church, a convention or association of churches, or an integrated auxiliary of a church (such as a men's or women's organization, religious school, mission society, or No.th group)
- (2) A school below college level affiliated with a church or operated by a religious order, even though it is not an integrated auxiliary of archurch.
- (3) A mission society sponsored by or affiliated with one or more churches or church denominations, if more than one-a half of the activities of that society are conducted in, or directed at persons in, foreign countries
- (4) An exclusively religious activity of any religious order
- \$5) For tax years ending on or after December 31, 1976, an organization (other than a privite foundation) that normally has cross receives in each tax year of not more than \$10,000. See general instructions C and
- (6) A State institution whose income is excluded from its income under section 115.
- (7) An organization described in section 501(c)(1) Section 501(c)(1) organizations are corporations organized under an Act of Configuration to the corporations of the corporations of the configuration and configurations or the configuration and configurations of the configuration and configurations of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of the configuration of
- (i) instrument lift es of the United States, and
- (b) exempt from Federal income taxes to fire 5 to 12 to 5 thereof and scone neutral)
- (8) A privide foundation exempt under section folicity and discribed in section the form 200 PF. Re-

- turn of Private Four dation Exempt from In come Tax.)
- (9) A black ling benefit trust described in section 5.1 c)(21) (Paginged to file Form 990-BL Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons.)
- (10) A stock bonus, pension, or profitsharing trust which qualifies under section 401. (See Form 5500, Annual Return/Report for Employee Benefit Plan.)
- (11) A religious or apostolic organization described in section 501(d), (Required to file Form 1065, U.S. Partnership Return of Income.)

Return When Exempt Status Not Established—If your application for exemption is pending with IRS and you claim exempt status under section 501(a) before a determination is made by IRS, you should file Form 990. If you claim to be a private foundation file Form 990—PF. Be sure to check block B on page 1 to show that your application as pending.

- B. Section 501(c)(3) Organizations.— Section 501(c)(3) organizations (other than private foundations) must also file Schedule A (Form 990). Organization Exempt Under 501(c)(3) Supplementary Information, with their 990.
- C. Filing Requirements Test.—You do not have to file Form 990 if your gross receipts are normally not more than \$10,000. Your gross receipts are the sum of lines 1(f), 2, 3, 4, 5(a), 6, 7(a), 8(a), 9(a), 10, and 11 of Part I. (See instruction T for a definition of gross receipts)
- If you meet this exception and you received a Form 990 package with a pre-addressed renovable label from the Internal Revenue Service we ask that you affix the label to the name and audiess area of the return, check the first box in the note above Part I, sign the return, and send it to the Service Center for your area. This will help us keep our records current and we won't have to contact you later asking why a return wasn't fied.
- D. Shortened Return Format for Small Organizations.—If the amount you report on line 12, Furt 1 (total reconce) is \$25 (12) or less and your cross receipts (see motre, tent of for complete 2) is noncripilly more than \$10,000 and is and complete and the shaded items in Ports III and V and Alt of Ports III or 1 (12) is 11 and VI be suggested to cack the second box in the note look. Plat I, to we know that you would be suggested to a penalty for an incomplete return.

E. Complete Returns.—You must complete all line items on Form 990 unless you report total revenue of \$25,000 or less on line 12, Part I. There are items on Form 990 which may not be applicable to you, but for which we need an answer even if it is negative.

A penalty of \$10 a double from the file in feature is the A finite from many be charged if an incomplete return is filed. If line items are blank we may consider the return incomplete or contact you for the in sung inform. In Therefore we use you to be sure an entry is in each part of the form. If a part or line item does not apply enter. N/A (not an incible), or if a dollar amount is generated—6—. (Cue Rev. Ruf. 77—162, 1977—1.0.B. 400.)

F. Accounting Period.—Your return must be based on your establises annual accounting period if you don't have an established accounting period of the calendar year.

A group return (see instruction K) must be based on the established in thaccounting period of the central organization.

To change your accounting period, file Form 1128 Application for Change in Accounting Period.

- G. Period To Be Covered by Return.—File your 1979 return for the calendar year 1979 and fiscal years beginning in 1979. If your return is for a fiscal year, fill in the tax year space at the top of Form 990.
- H. Accounting Methods.—Gross income, receipts and disbursements must be fig red using the method of accounting regularly used to maintain your books and records (unless otherwise specified in the instructions)
- I. When and Where To File —Your return must be filed on or before the 15th day of the fifth month after the close of your accounting period.

To request an extension of time to file send in Form 2758, Application for Extension of Time to File

For a complete liquidation, dissolution or termination, file the return on or before the 15th day of the fifth month following the change in form or operation.

If your principal effice is located in—	Send your return to the Internal Revious Center below—
Connecticut New Hampshire Mine Missichusetts Rhode Island or Vermont	Andow - MA 01301
A abama Florida Georgia, Miss esippi North Carolina South Carolina, or Turmissio	Atlanta, GA 31101
Arkansas Colorado Kansas Louisiana New Mexico Oklahoma Texas or News ang	Austin TX 73301
Indiana Kentucky Michijan Chis or West Vicenia	c man OH 45399
Frioria Cautornia His ex Nevada or Utah	Fr 641, CA 939-3
New Jorsey or New York	Hillist on NY 02:01
OF NOTES AND ASSETS	F 408 C 1 11.3 04393
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IRS may make written demand that you file the defing rent return in a reasonable time after notice of mailing of the demand. The person failing to file the delinquent return (infless it can be shown to be due to reasonable critical) will have the file of the person the property \$10 for each day (up to \$5,000) the person the person the person time person the pointly and individually liable for that failure. (See section 6652(d).)

There are gone thes for willful failure to file and for the firsual century russ and state ments. (See sections, 7203, 7206, and 7207)

K. Group Return.—A group return may be filed by a central, parent, of "like" organi zation, for two or more local organizations (none bailing private foundation) if the local organizations are: (a) affiliated with the central manner ast on at the close of the cen tral organization's annual accounting period: (b) subject to the general supervision or control of the rentrie of the zation, and (c) ex-empt from tax inder a group exemption let-ter which is still in effect. Annually each local organization must give written authorization for the central organization to include it in the group return and must give a declaration, under penalty of perjury, of the truth and completeness of the authorization and statements required on the 990. The central organization must file a separate return for itself and may not be included in the group return. The group return is in addition to the separate return of the central organization but instead of separate returns by the local organizations included in the group return. Attach schedules to the group return showing sepa-(a) the total number, names, addresses, and employer identification numbers of the local organizations included, and (b) the same information for those not included.

If no local organization included in the group return has more than \$25,000 of total revenue (line 12, Part I), a group return may be prepared as in instruction D.

Receipts by a central organization from organizations included in a group return should not be itemized in the central organization's separate return:

The four digit group exemption number (GEN) required in block E, page 1, should not be confused with the nine-digit employer identification number (EIN) required in block A in the Feading.

L. Public Inspection of Form 990.—The information renored on or with Form 990, including all uttachments (other than the list of contributors required for line 1(f) Part I) will be available for public inspection under section 6104(b). This applies to information regard by the form or instructions, and to information given voluntarily.

The forms and attachments should be of such quality that they can be reproduced photographically

M. Signature and Verification.—The return must be signed by the president, wice president, traisurer, assistant treasurer, chief accounting officer, or other corporate officer (sign) as tax of per) authorized to sign. A receiver, trustae, or assignee must single any riturn held. Signs required to file for a corporation, if the return is field for a truct, it is still the since by the authorized trustable). The claim of stills be signed by any out the precent firm, or corporation (if y

a poid time or connection, it should be signed in the time or corporation's name. The verification, is not required if the return

is prepared by a regular full-time employee of the organization.

exempt purpose. There are special rules for foreign organizations; organizations described in controlled income igom controlled subsidiaries.

If harvired, Form 990-T must be fied on on tartie the 15th day of the 5th month after the close of the tax year (Moter Employees trusts described in section 401(a) in 38 fig. 55th 990-Trby the 15th day of the 4th 610485.

For more information see the instructions for form 900-T or get Publication 598, Tax on Unrelated Business Igoome of Exempt Once 221 ons) from your local IPS office.

O. Information Returns and Forms' That May Be Required.—

/14 Fights W=2 and W=3 —Exictorees wage and tax statement, and transmittal of income and tax statements.

- (2) Form W-2P—Statements for recipients of annuities, pensions or retired pay.
- (3) Form 1096.—Annual summary and transmittal of U.S. information returns
- (1) Form 5452.—Corporate report of nontaxable dividends.
- (E) Form 1099 DIV. INT. MED. MISC. OID. PATR. R and NEC.—Information reterest, medical and health care payments, misce lancous income, original issue discount, patronage dividends, lump-sum distributions from profit-sharing and retirement plans, and nonemployee compensation.
- P. Attachments.—If you need more space for the information required by any part or time item, attach separate sheets using the same format and sequence as the printed form; show your totals on the printed form. Be sure to put your name and employer identification number on these separate sheets and identify the part or line items they support.
- Q. Organization of Created in a Foreign Companization of United States Possession.—Amount of the reported in United States purrents and informations, at the given in the English "Panguage. All items must be reported in the aggregate including amounts from in and optside the United States.
- R. Liquidation, Dissolution, Termination, or Substantial Contraction.—For a faculdation, dissolution, termination, or substantial contraction, organizations required to file form 990 must attach a statement showing the type of floudation, dissolution form nation, or substantial contraction. Also for a complete liquidation of a corporation or termination of a trust, state whether or not a final uistribution of assets his prenimice and the dute made. Also, attach—a certified acod infinite resolution priphin, from of liquidation, etc., together with all amendonous or supplements not already finitial amendation of a session of all recipients of assets distributed in figuidation, etc., and the type and first to restrict aire of ussets distributed to each requerit.

Return flat the top of the form

Substantial Contraction —The term "substantial contraction" includes any partial liquidation or any other sign and dispassition of assets (other than transfers for full

and adequate consideration or distributions out of current income).

- A "significant disposition of assets" does not include any disposition for a tax year when the total of

is less than 25 percent or the fair market value of the net assets of the organization at the beginning of the tax year (for (1) above) or to the beginning of the fax year for in which any of the series of related dispositions was made (for (2) above)

The determination whether a sinn ficant disposition has occurred through a series of related dispositions will be made from all tie facts or the particular case.

S. Tabel—Name, Address, and Employer Identification. Numbers.—If you received your Form 1990 from IRS with an addressed removable label, please put the label in the name and address area of your return. Using abelitelys us avoid entry in the name or address on the label is wrong, draw a line through the incorrect portion and correct it.

You should have only one identification number. If you have more than one and have not been advised which to use, notify the appropriate Internal Rose see Scribe Center (shown under instruction I) of the numbers you have, the name and address to which each number was assigned, and the address of your principal office. IRS will advise you which has never to use

#### T. Definitions:

Gross Receipts for Purposes of This Return.—Gross, receipts means the gross amount you received during your annual accounting period from all sources, without subtracting any costs or expenses—such as cost of goods sold, cost of assets sold, cost of operations, or expenses of earning, raising, or collecting such anicunts. Gross receipts includes, but is not limited to: (a) the gross amount received as contributions, gifts, grants and similar amounts, without subtracting the expenses of raising and collecting these amounts; (b) the gross amount received as dues or ausesuliants for members or affiliated organizations, without subtracting expenses for 16.2 and these amounts, (c) gross sales or recepts from business activities including business activities unrelated to the organization's exempt purposes, the net income or loss from which may be required to be reported on Form 990-T; (d) the gross amount received from the sale of assets without subtracting the cost or other basis of the property and expense of sale, and (e) the gross amount received as investment income such as inferest, dividends, rents and rollites Instruc-tion Cisnows now to the re-ross receipts Organizations Described in Section 201

Organizations Described in Section 201 (c)(3) —For organizations desir bed in section 501 (c)(8), when a local organization merely accelleds insular cell be browns for the parent organization and for rans the stolet a pirent or hout with a first and to use them or otherwise derive benefit from their conference of channel than a trently is ports the conference of those in the conference of the section of these increases in each stay the latter of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conference of the conferen

instruction A(b) the annual gross recents of an or institute are normally not more than \$10,000 if

existence for one year or less has been in existence for one year or less has received.



283-049-2

or donors have pledged to give, gross receipts of \$15,000 or less during the first tax year of the organization,

(2) an organization which has been in existence for more than one, but less than . three years has received cross receipts in the first two fax years that average \$12,000 or less, and

less, and Cerved Bross receigts in the immediately

preceding three years (including the year for which the return would be filed) that average

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U. Use of Department of Labor or IRS Forms as Part at Substitutes for Form 990 -Under Rev. Proc. 79-6 .979-1 C s. 455, and Rev. Proc. 61-3, 1961-3 C B. 888 which it superseded, labor organizations required to file Form LM-2 Labor C man ration Annual Report, or the shorter Form LM-3 with the MS Department of Labor (DOL) have ed to satisfy part of their form 990 filing requirement by submitting a copy of the Callet of DOL firm. These DOL forms we have well a substitutes for the balance sheet and the partial income statement contained in Part II of the Form 990 for 1978 and prior lears

Although organizations that submitted a substitute form did not have to list the various income items, otherwise reportable on lines 1-7 of Part II, they did have to report the total amount of all the Part II income items on line 1 of Part I Part I of the revised form 930 combines the income portions of Parts I and I' of the earlier version This makes it necessary for every organization, including those that use either DOL form in partial satisfaction of their Form 990 fling requirement to conglete all of Part I of the new form, other than the two optional columns discussed in the instructions for Part,i

Labor organizations can substitute a copy of the completed balance sheet (including any supporting schedules required) from the DOL form they file instead of completing the balance sheet in Part V of Form 990 Trese organizations also need not complete lines. 1-3 through 15 of Part I, but must enter their total expenses for the year on line 16. Since the cash discursements section of Forms EM-2 and EM-3 contain non expense items. organizations submitting these substitute forms must provide a reconciliation between the fotal dispursements shown on the DOL form and the total expense figure on line 16 of Form 990. The selarcia schedules of ex penses required by Form LM-2 must also be completed if that form is used as a partial suf stitute for Form 990

Labor organizations submitting the substitute DOL forms were not required to complete the detailed listing of expenses contained in Part II of the Form 990 for 1978 and prior years. That listing of expenses is contained in Port III of the revised form al thou, h under a new format. Accordingly, any labor organization that submits a copy of an authored Delt forch in action one with Rev Proc. 79-6 is not required to complete Part III of Form 990

Rev. Proc. 79-6 for the first time fillowed certain section 501(c)(9), (17), (18) and (2), organizations to a contract form 5500 Annual Return/Report of Employee Benefit Print or Form of U-C . It make the ins with tener to the 2D participants) in partial satisfaction of the 2D hartcopants in partial satisfaction of the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in partial satisfactors in the 2D hartcopants in partial satisfactors in the 2D hartcopants in partial satisfactors in the 2D hartcopants in partial satisfactors in the 2D hartcopants in partial satisfactors in the 2D hartcopants in partial satisfactors in the 2D hartcopants in partial satisfactors in the 2D hartcopants in partial satisfactors in the 2D hartcopants in partial satisfactors in the 2D hartcopants in partial satisfactors in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the 2D hartcopants in the Parts III and Vices 13 thrown 15 of Pirt I

Substitution of Form 5500 or 5500-C is permitted only when all of the following conditions are met-

(1) The section 501(c) organization (the Form 990 filer) and the employee benefit plan (the Form 5500 filer) are identical entitles for financial reporting purposes. Thus, receipts and disbursements, assets, liabili-ties, and equity accounts of the plan and that be on the same a frust be dentical,

(2) The employee benefit plan does not include more than one section 501(c) or ganization and the section 501(c) organiza-tion is a to part of more than one employee benefit and and

(3) It at ... e year of the section 501(c) organization coincides with the employee bencht plan year (If the tax years are not the same the section 501(c) entity may want to C 201e its accounting period by filling Form 1128. Application for Change in Accounting Fig. 128. Application for Change in Accounting Fig. 128. 547, so that its taxable year will coincide with the plan year )

# Specific Instructions

Part I.—Analysis of Revenue. Expenses and Fund Balances

Restricted/Nonexpendable and Unrestricted Expendable —The latter two columns are optional for all organizations and are provided so that electing organizations may indicate any externally imposed restrictions as to how and for when certain funds may be used. All organizations required to file this return must compute the Total column and provide the information required in the line items to the left of that column.

Organizations completing the two optional columns should closs cut the inapplicable words in the headings of the columns to indicate whether they are reporting restricted and unrestricted amount of Jonexpendable and expendable funds. These two concepts are explained below

The Restricted and Unrestricted columns are for organizations that want to reflect any externally imposed restrictions on the use of contributions, gifts, grants ender ment income and other amounts received in the current year. These columns also provide a summarized accounting for the utilization of restricted funds received in the current year or in any prior year Exteina / imposed restrictions primarily refer to those designated by donors and grantors as to the use of their separate contributions and grants and, in the case of endowment gifts, the income earned by such funds. However, the term could also apply to restrictions imprised by any applicable State or f eral statute or resultations issued by an admin strate agency of a State or the Federal Government. An appropriation of funds made at the discretion of the organization's governing body is not an externally mpused restruction

A donor implied restriction can either specify how the funds are to be used (for scholarships, for e amp'e) or when they use to be used (for example, a "xad term ends, ments. In the case of noncoan contributions particularly, the donor may designate that

the organization may not dispose of the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the property and utilize the proper in the Total on and the individual line items to the left of that colony Therefole for any line item the combined amount of the included disconstructed columns stricted columns should equal the figure report disc the full a luminor to the left of that column

When any outs mily more of fact of fund should be reported on line 19 of Part 1 by the first of a control that a state of its

ton it is a state of the 61 1 1 1 1 1 1 fund being be section of the balance sheet in Part V of the rif in Contana te from the from the on lines 1 12 of Part I sign that elbrus is for relief the initial receipt or accrual of restricted and unrestricted amounte

The two proceding paragraphs are also applicable o expendable and nonexpendable funds. Expendable funds include thath unrestricted and donor restricted amounts that may be expended for current activities. The frequency of a donor earmarks a compount to be used for scholarships, that contribution (a) 

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may not be utilized currently but either may be utilized in some future year or should become part of the Described, boundament, that Court and the most form and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court and the court an nated a specific program to be supported ultimately by the contribution or the income earned on those finds Cich innome itself at it carses in the fairas expendable or nonexpendable depending upon the presence or ablience of a donor restriction as to whi the income could be utilized by the organization

Although the IRS does not require any organiza fine to complete the Restricted and threst child i in new and Expender you has an older nization that does so should follow the above instrucfrom Also, an organization may complify only the line lems in the Fastricted and to estimate the for turn expendable and Expendable) columns that it chooses to complete and not all the applicable lines in those two columns. Some States that accept Form 999 in lies of their own reporting form may require that these columns be completed on the Form 990 filed as a substitute return with those States.

1. Contributions, Gifts, Grants, and Similar Amounts Received.—Lines 1(a) through (e) are to be used to report amounts received as voluntary con troutions that is payments, or the portion of any payment for which the payer (donor) does not receive full and adequate consideration from the recipient (done) organization (For grants see the discussion under the heading "Grants equivalent to contribe

All receipts that are confributions should be reported on lines 1(a) through (e) and all expenses of raising contributions, and only those expenses, should be reported in column (B), Part III,

Income from special fundralsing events and activities, such as dinners, door to door sales of mer chandise, raffles carnivals, bingo games and dances should be reported on line 8 . . . than us a contribution received. However, when the amount received from a purchaser of these goods or services is more than the value of the consideration given, the excess represents a contribution and ship a cerreported as such for example, some organizations seek support from the public through solicitation programs that in part special fundrais is events or autilities. a d in part a sole fation for conficultions. An organization might advise potential conficultions that each of the who will be a sole fation of the conficultions. amount would be entitled to a onnine of celeral items of me chandise. Each person who pulg that amount and chose to accept the merchaning we would be born buying merchandise and making a rant lation. The portion representing a controlling would be the c Me ence between the amount paid to the solid time o au aution and the fair market . Le of the mer Common a given to the configuration of an Relende Ruling 67-246 1987-2 08 100 for a full duration of this prilipal.) 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by dues should be treated as contributions

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On lines 1(a) through (f) do not report as a contribution received the value of any donated services rendered to the preanization, or similar items (such as the free use of fic. 10.5 or equipment) for with a charitable contribution deduction is not allowable unifor a front 100 of the note has it, as a path of the services of facilities are provided by individuals or organizations, it is all a organizations that are exempt from the 15 and a that information that a

certain conditions are met). See the instructions for line 74.

\$5,000 or more received directly or indirectly from one process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of the process of

An organization described in section 501(c)(3) them is the property of free root and another section 12 (a)(1)(4)(v)) (regardious of which is the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of

An organization should report the name and address of the second process of the compensation of employees and periodically pays these amounts outfrought by a particular employee. Unless the organization has actual knowledge that a particular employee of the organization has actual knowledge that a particular employee of the organization has actual knowledge that a particular employee of the organization has actual knowledge that a particular second organization should than 2 oerce to it abunchages in the organization should applie to the name and address of the employer and the total amounts of the second process of the employer and the total amounts of the second process of the employer and the total amounts.

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The term "person" includes individuals, fiduciarles per one of the opening trusts are exemptioned for an exemption of the opening trusts.

Organizations described in section 501(e)(7), 501 (c)(3), 501(e)(10), or 501(e)(19) that receive control (5 or products to be ashd evaluately for the pully esidest path in sections 170(e)(4), 2050 a)(8), or 2010(a)(3), must attach a schedule for all gifts which is the control of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the constant of the specific parabolishment of the constant of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment of the specific parabolishment o

Grants equivalent to contributions.—Section 501 (c. 3) of 3, 7, 3, 1, 1, 1, 3, 0, animal one provide either the sack. In our set, welfare, unemployment, pend of the sack of the sack of these benefits) to part of the sack of these benefits) to part of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sack of the sac

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sector Land and the sector of the anti-

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a grant is normally made to encourage the grantee organization to darry on certain programs.or\_activities to further its exempt purposes. It may end in nectain terms and conditions imposed by the grantor to ensure that the grantee's programs or activities are conducted as a minor compatitie with these intersions of programs and on risk Theorem of the minor that yellow the restricted to one or more specific projects or activity. If the content of programs are and one or more specific projects or activity of the content of the programs are and content on the programs and content of the programs.

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A grant would still be equivalent to a contribution of the control performs a nervice or profices a work of the control performs a nervice or profices a work of the control performs a grant require that a specific mapping of the transition of the control performs a perform that it is to selve the control performs to conter a direct benefit upon the general public to conter a direct benefit upon the general public of the transition of the control performs the performance of the control performs the performance of the control performs the performance of the control performs the performance of the control performs the performance of the control performs the performance of the control performs the performance of the control performs the performance of the control performs the performance of the control performs the performance of the control performs the performance of the control performs the performance of the control performs the performance of the control performs the performance of the control performs the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of the performance of t

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And action of the problem of a company of the company of the company of the company of the company of the company of the survey results in planning of the survey is to determine where at the son various issues in which the grantor has an interest. The grantor plans to use the survey results in planning is only of the cert time years. Their has the grant to the organization that will make the survey does not represent a contribution since conditioning the survey of the contribution is not conditionally serve the direct and immediate needs.

nore than incidental. Depending upon the facts, the captures stold froat the groot functo as either proform that se revenue (line 10) or other recenue (line 1) when they are taken into account as income

Relearon leading to the development of transfeld roll is for the use or heraffilm to the prior should senerally be treated as a service provided for the root and immediate needs of the privar. Basing the root and immediate needs of the privar Basing sciences generally should not be treated as serving the needs of the payer.

Monecash contributions.—Contributions received in a form of an than Sash should be looped full market value as of the date of contribution. For impretable seculies registered and listed on a programed soculies in the market value and with a market value and with a market value and with a market value and with a small contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contribution of the contrib

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A is to on reported here include only ibotions, it is, etc. received the fund vide is, trusts, consortitions, estates and found from the said other thousand a ground from pour ordering and other

exempt organizations that are not fundraising organizations (see instructions for line 1(c)), or affiliates of the instructions for line 1(c), Member rip dies and substructions for line 1(c), Member rip dies and substructions should be riported on line 1(a) to the extent they represent intributions from the public rather than a received

Amounts contributed by a cultimere at co-venturer

due the donde organization for locking an outside organization or individual use its name in a sales promotion nampa in in which the donor ad actions to the control of a sales of the control of the control of the product or service sold or for each occurrence of a sales.

1(b). Contributions, etc. received through professional fundraisers.—Eiter the amount of much butters received from the public through any solicites on campaigns, the conditions of the employee of that organizational research that organization is not an employee of that organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizations of the organizatio

the mail campaign (or has employees who solicit contributions in program and program and first campaigness and employee salaries, and is paid a fee that may be based on the use of the mailing first and the liter of large salaries.

reduced by making list charges and/or direct expenses). Do not include on line 1(b) contributions received through solicitation compargns conditived by the organization itself. This applies even if one or more outside fundranear provide some editorial, production mailional or of the solicitation and page is after a condition or of the solicitation of the condition rs of the soliciting organization,

I(c). Contributions, etc. received as allotments from fundraising organizations—Enter the total of through solicitation campaigns conducted by federated undrailing agencies aid sin or fundializing organizations (such as a United Way organization and certain sectarian federations). These organizations normally conduct fundraising campaigns within a single metropolition area or some port of a posticular State, and allot a portion of the net proceeds to each particular notice by individual done in a large of indicas notice of the particular distributions formula used.

Contribitions from public charties and other exbility supported organizations that all net fundraining agencies just described should be appreciated in tine 1(a). If the donor and done organizations are affiliated the public bound of portions to the tile to the tile.

I(d) Contributions, etc received as government grants—that a cost of them. It is government to the first of the point of the point of the point of the street internal and a point of the point represents a cost roution if the outpose of the payment is pricarily to enable them, as to include a service to, or maintain a facility from the according to the point of the point of the point of the grant in the first of the expense of the grant in the point of the point of the grant in the specific point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the point of the poin

Following are examines of volume in contact in this and other any minimizer it so very this requirement in direpteesent outside to the significant outsides.

(1) Amounts pind by a governmental interest the constitution or the maintenance of theory or hospital faculties which alle open to the national

(2) Amounts paid under government produms to nuclear himes or need for the leaf and or for the provide health care or democracy survices to residents of each the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the leaf of the

(a) Accounts paid to chad pice of the child plad under or interns of the source of the property of the property of the property of the property of the property of the public benefit of the public benefit of the property of the public benefit.

I(e) O per contributions, each finer the total amount of contributions, erables and them all courses.

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other than those covered by lines 1(a)-(d). Contributions and grants from organizations affiliated with tha donee organization should be reported on this line. A national organization of the large and uncl. (1)

A milion increasion of the second incition local, state, and area chapters. The attributes of any of these chapters would include both the national organization. If you are on the chapter and chapter you are only in the control of the chapter in chapter and the other (whether chapters in chapter about absolute time other (whether chapters).

this folial contributions, etc.—Enter the total of the contributions, gifts, grents, and similar amounts reported on the [fab third of the New the intrinsion, the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of th

making this distinction. These rulings state that dues than the monetary value of the benefits and privilege of the monetary value of the benefits and privilege.

Examples of such benefits and privileges include subscriptions to publications, newsletters (other than the model of the model of the model of the model of the model of the model of the use of its facilities, and discounts on articles or series that can be purchased by both mombers and nonmembers. Other intangiale behalits, such as the right to attend meetings, late or hold office in the orking along an member of the organization, may be discrepanded in determining the value of the benefits of marghard of

For membership organizations other than shose it is a consideration received in return for the payment of dues, the cofe, the dues are not contributors. This is particularly true with organizations described in section 501(c)(5), 501(c)(6) or 501(c) (7), although the benefits accruing to members may be somewhat indirect.

When a dues payment is made primarily to provide financial support for the arriviting of the rip port or alleation in char club for the payor to derive certain banefits having more than nominal monetory value, that dues payment represents a contribution. The fact that benefits, whose total value is more than a nominal amount, are available to the dues payer shows that that person's intent (and that of all members of the same class) in paying the dues was to receive thuse benefits and not to make a contribution.

If the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the

4. Dividends.—Etter the total dividend income for the year, excluding any capital gains dividends which should be reported on line 7. Dividends on stock that represent a program related investment (see instructions for the 3 for distinction) should be represented in the 10 miles.

S(a) Gross rents — Enter the prossion nount of rent all income for the year from invisitment property. Do not the prosession of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property o

provide low-rental housing to persons with low income would get exempt function income from such rentals. Renting office space of other facilities or equipment to the following space of other facilities or equipment to man exempt function (and should be reported on line 5(a)) unless the charge is materially below the faccinate value of the property, and the lessor's pure spaces the lesser in cerrying out its exempt ourposes.

tions should be treated as exempt function income and reported on line 10

Pantal excenses,—Enter the training of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control

5(c). Net rental income.—Enter the difference between as 5(4) and 5(b). Any loss should be shown in parentheses.

6. Ruyalties — Inter the total royalty income for the year from all so rices

ing for each asset sold or exchanged (whether or not a sold of exchanged (whether or not a sold of the a guind like of data to a sold of the a sold of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the action of the a

Publicly traded securities.—For sales of publicly traded securities through a broker, an organization may lotal the gross sales price, the cost or other basis, and the expenses of sale on all securities sold and report tump sum figures in place of the Beto loding our ingrequired in the above paragraph.

For purposes of this return, publicly tradid securities include common and preferred stock bonds (including governmental obligations) and mutual fund shares that are listed and regularly tradid in an oversection. The stock of the submings and for which market quotations are published or there is readily available.

An exempt organization may use average cost basis i reporting gain or loss from sales of securities provided the averaging isopontined to sales recorded for format anall purposes only. For this purpose, when securities are sold, gain or loss may be computed by amount the sales price with the average past basis if a particular security.

The gross sales price should be entered on line 7.

1). Part I. The cost or other basis, expenses, etc. less depreciation) should be totalled and entered on line 7(b); and the net gain or loss entered on the 7(c). Capital gains dividends, the organization share of choital gains and increas from a paint ersh and capital gains and increas from a paint ersh and capital gains and 7(a) and the source is another on the schedule described above.

8(a)-(c). Income from special fundraising even: and activities.—Enter on the appropriate line th sinus income, expenses and net income from ail son at fundraising events and activities such as diners, dances, carnivals, raffes, bingo games, and dior to door soles of merchangise. In themselves, the solution es only incidentally accomplish an exempt tion of Their rate or primary purpose is to raise funds fother than contributions) to finance the exe of activities of the organization. This is done by offering ands or services of more than nominal value (as compared to the fee or price, changed) in return for a purment that yields revenue that is more than the direct cost of the goods or services provided. However, see the a structions for line 1 for reporting receipts and expenses when the recipient organization furnishes fors from full consideration, or a neideration haves only nominal value. Contributions received di ing the novershoof a special fundrational scient (such as in the part of cornival) should be reported on

to three in elschedule for line 8 discribe each space of fundraising event or activity conducted, and the interpretation for the number of the surface of each triple in the conduction in surface using the sumaining till more upage in needed.

Any expense included on line 8(b) should not also be reported on line 9(b) nor in column (8) of Part III

9(a)—(c). Gross profit on sales of inventory.—Enter the amount of gross sales (minus returns and allowances); cost of goods sold, and gross profit (or election) from the sale of all inventory items, other than those sold in special fundraising events and activities reported on line 8. These inventory items are either produced by the organization for sale to others or the line of the control of the produced of the organization of the produced of the organization of the produced of the organization of which the engaging

on-line 1). Sales revenue and the related cost of goods sold should be reported on line 9, whether the 50% of a control of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the

10. Program service revenue -Enter the total pro and region service reserves —core the total and specific review reserves from D. (E. H. Ing. 1). As a seed in the light from the service in the core of the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserves and the service reserve program services are those activities conducted to an organization on which its exempt status is based For extendie, a hospital would report on one 10 all of its charges for medical services (whether to be paid directly by the patients or through it disposed that all, or where all party reads were as more dulparking lot fees, room charges, laboratory fees for hospital patients and related change or vervies. Each or those revenue pro unit a pre-ram Lervice activities would be listed in Part II along with snowing the revenue from each. However, sales of drugs and pharmaceutical scoplies to not one fond talk to patients (200 forsion start), the sold on & to bankems, and other sales of inventory items consistent with the exempt function of the hospital would be reported on line 9 along with sales of inventory that are an unrelated trade or business.

Unrelated trade or business activities (not including any spacial fundraising events or activities) that generate fees for services may also be prugram service activities. A social club, for example, should report as program service revenue the fees ticharges for the use of its tennis courts and golf course by persons who are not members or social tipind ents, or guests of manual tipind ents, or guests of manual tipind ents, or guests dependents or guests. If yourse, would also be reportable as program service revenue

11. Other revenue.—Enter the amount from Part II, the (g) This figure represents the first income from all so rices not covered by lines 1 through 10 Each of these revenue producing activities must be justed in Part II.

12. Total revenue.—Enter the countries 1(i) through 11. If the amount is \$25,000 or less, see in struction D for information about the simplified reporting requirement for small organizations.

### Lines 13 Through 16-Expenses

The completed schedule of expanses in Part 191 ine 40 provides the information of a 3 to nome had the Total column of lines 13 thou in the Total column of lines 13 thou in the Total column of lines 13 thou in the Total column of lines 13 thou in the transport of the same object classification is a line in travel, or cupancy, etc.) to show the functional arms, y if and raising, program services, or man imment and generally for which they were paid or innurred, reforce is of whether the expenses were find hed to if restricted or unfostructed funds. In completing lines 13–16 of the Restricted and Uprentricted actions it is nocessary to receivegate those into the total those find of the columns. In completing lines 13–16 of the districted in the control of the columns of the columns of the columns of the columns of the columns.

r less on line 12 are not force and to implies soft umns (C) and (D) of Part III and, there are do not have to enter an amount on lines 14 and 15

13. Fundraising.—In the Total column lenter the amount from column (8) of line 10

14. Program services.—In the Total column, enter the amount from column (C) or line 40

15. Management and general—In the Total columa, a fur the local from column to the total column.

16. Total expenses.—In the Total column, enter the amount from column (A) of line 49

### Lines 17 Through 20-Fund Balances

17. Excess (deficit) for the year —Enter the difference between line 12 and h e 16 if line 16 is

253 319-2

greater than line 12, enter the difference in

18. Fund balances or net worth, beginning of year.—Enter the amount from column (A) of line 65,2 or equivalent figure from financial records

19. Other changes in lund balances or net worth,-Attach a schedule er inhany chair is faid balances or net worth between the beginning and

clude adjustments of prior years, activity and unreatized gains and losses on investments carried at market val a Transfers between controlled, and unce stricted lunds should be shown in the Restricted and Unrestricted columns (by organizations that elect to complete those columns), but the net effect of such transfers would be -0- in the Total column

20. Fund balances or net worth, end of year.-Enter the total of lines 17, 18 and 19. The figure in the Total column should equal the amount reported in column (B) of line 65, or equivalent figure from financial records

### Part II.—Program Service Revenue and Other Revenue

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List each recent elploduring program service activity and each "other" activity as described in the in-structions for lines 10 and 11 Enter the gross revenue (that is, without so letting any it alid expenses) from each such activity in the proper column and report the total of each column on lines (f) and (g) of Part II and on lines 10 and 11 of Part I, as appre-

### Part III.—Allocations of Expenses by Function

Part III reflects the organization's expenses by bject classification (salaries, printing, postage, and supplies) allocated into the three functional areas: ndraising (no Lmh 18 ), pro im ranvices (column (column (D)), and management and general (column (D)). these functional areas are explained below. Any expense item required to be reported on lines 5(b), 7 (D), 8(b), or 9(b) in Part I should not be reported in Part III.

Organizations should follow their normal method of accounting in reporting total expenses paid or incurred in column (A). If the filer's accounting system does not separate expanses into categories that are readily compatible with columns (B), (C) and (D), any reasonable miscod may be used to allocate expenses among the three categories. Figures should be accurate if precise figures cannot be determined

Expenses solely for a specific function should be reported in the column appropriate for that function. Expenses (such as off ners, shipries) that are for several functions should be shown as an expense of the separate functions on the basis of the time deleted by each of the or are dome shared expenses (such as occupancy, supplies, and depreciation of furniture and fixtures) must be a scuted among columns (8) (C) and (D) using an a propriate busis for each type of cost while other shared expenses should be reported in column (D) only. The instructions for the dividual columns discuss this

## A...Joating Indirect Expenses

Larger organists that anomalities indirect expresses in various techniques rough as the expresses of a submarad months of the control of the protection the case of colonias and bline sit as it that are real ocated to the program services and other functional areas of the organization in a simple steps or nimilative steps mixing that it easier to real titlese expenses in the following manner. The expenses of these indirect cost 1 1 ( is 21 th U and 27 of the Management and peneral expense column in Part III The matter of the second of that column. The process of the country to be anocuted to the first of the first of the country to a person solution and the country to a person solution. mitte a country of a country of governse in orkottop month is will not introduce the explication, and to in Portfice and However, if an

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allocation is made to any of the expense areas in Part I (such as the expenses attributable to special fundraising events and activities), the decrease in the Management and general expense column attributable to that allocation must also be reflected as a decrease in the Total column. This would prevent the reporting of the same ercours in both Part to 4 Part !!!

The above instructions can be illustrated by the The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s \$100,000 of expenses of an indirect cost center that are to be allocated in full to other functions. The total of times 21 through 39 of column (D) would E. \$.500 Prome the allocations were mine Assume that \$20,000 (of the \$100,000 total empenses of the cost center) was allocable to fundraising, GOTO to various program services, \$15 " management and general functions and \$5,000 to special fundra sing events and activities. To report this in Part III under this alternate method:

(1) indicate the cost center, the expenses of which are being allocated, on line 37 ("Allocation of (noes (+) expenses ');

(2) Enter a decrease of \$5,000 on the same line in the Total column, representing the expenses already reported in the expense column of ne 8 in

(3) Enter \$10,000 on the same line in the Fund-

gram services column:

(5) Enter a pecrease of \$85,000 on the same line in the Management and general column, representing the allocations to functional areas other than management and general.

After these allocations were made, the total of tine 40 cf column (D) would be \$65,000, consisting of the \$50,000 aggregate amount and the \$15,000 allocation of the aggregate cost center expenses to management and general.

The abn e is an example of a simple one step poution that was used to show how to report the allocation in Part III. This reporting method would actually be needed more in the case of multiple step allocations in which two or more cost centers are involved. The total expenses of the first would be allocated to the other functions, including an alloration of part of these expenses to the second cost tenter. The expenses of the second cost center would then be allocated to other functions and any remaining cost centers to be allocated, and so on The treater the number of these cost centers which are billocated out, the more difficult it would be to preerve the identity of the object classification (salries, interest supplies etc.) of the expenses of each lost center. The reporting method described above avoids this problem.

Column (4) Total -- Column (A) is the total of columns (E) (C), and (D) for each line item in Part III is the the except on of those exponses reported on lines 5(a) 7(a), C(a), and 9(b) of Part I, all of the expenses pold or incurred by the organization is (including contributions alreaded and depreciation expenses, if any) should be reported in column (A)

Column (B). Fundraising -Fundraising expenses include the total costs of soliciting (restricted and unrestricted) control fons igits, grants, etc. Both direct and individual expenses, including at comple amounts of overhead and other shared costs, should be reported in column (B). Expenses incolured in connection with characteristic eyents and activities on comes rotters born games, car-Bie Sie's stoud not be reported in Part Iil, but should be reported on line 8(b) of Part 1. See the instruct n s fir the 8 for the reporting of income and expenses from special fundraising events and act . tas

Column (C) Program services.—Program services in the services conflicted by the ordinary of the services conflicted by the ordinary of the services of the services of the services of the services of the services of the services of the services of the services of the services of the services of the services of the services of the services of the services of the services of the services. porting these expenses it does not matter whether of the transcendent the visit of contributions a less of the

is come adolphine. tion for every period publication of a majorine by at memory of the months of the majorine by the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the se that constitute the performance of an exempt function (as well as advertising) and income from which is taxable as unrelated business income

When an organization receives a grant requiring it to conduct research, produce a work product or perform a service either to meet the sprease needs of the grantee or for the direct hones of the public the costs incurred represent program service exthe costs of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of t contribution on line 1.

Column (D). Management and general.—This column is to be used to report those expenses that reiate to the overall management and for some of the organization, rather than the Greek supervision or conduct of fundraising activities or program serv ires. Specific types of expire a server of the reported here include those for meetings of the board of directors or similar group, committee and staff meetings, general legal services, accounting, per sonnel and other centralized functions, and ting, in vestment expenses other than those relating to rental income (line 5/b)) general liability insurance, proparation, publication and distribution of an annual report, and office management. However, this is true or y for expenses of a general nature and not exprinses incuired for special meetings or other activities dealing with fundraising or specific program services.

Salaries of officers and their staffs and related expenses should be allocated to program services and fundraising on the basis of the officers' time devoted to those functions. Only the remainder should be reported as management and general expenses.

21. Contributions, gifts, grants, and similar amounts awarded.--Attach a schedule to subport contributions, gifts, grants, scholarships, etc. showing (a) each class of activity; (b) separate total for each activity; (c) name and address of donee and amount of distribution to donee; and (d) relationship of donee if related by blood, marriage, adoption or em picyment (including children of emultiples) to any person or corporation having an interest in the organization such as creator, donor, director, trustee, officer, etc. Activities should be classifed according to purpose in greater detail than merely saving charitable, educational, religious, or scientific, for example, payments for nursing service, or laboratory construction, for fellowships, or for assistance to indigent families should be identifed. For payments for assistance to indigent families, the identity of the individuals should not be given .

Although the actual distribution of cash, securi ties or other property is to be entered on line 21 of column (C), the expenses for the court and are not to be included on that line, but should be entered on lines 23 through 39 of column (C).

When the fair market value of the property at the time of disbursement is the measure of a contribution, the schedule must also show in description of the contributed property, (b) book as we of the contributed property (c) the method book to determine the book value, and (d) the date of the gift in such case the difference between fair ma est value and book value should be shown in the books of account.

22. Benefits disbursed to or for members .- Organizations giving benefits to members or dependents isuch as those premitizations carried in the sait on 501(c)(8), 501(c)(9) or 501(c)(17) attach a sched Le showing amount of (a) courts consisting in talication or deathful benefits. The more man accompanies and the companies are consistent and the companies and the companies are consistent as a consistent and the companies are consistent as a consistent and the companies are consistent as a consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent and the consistent anamed and the consistent and the consistent and the consistent and nature). Do not report on this the cost of emplayment related, benefits, given afficers, and employees of the desiringstion

23. Compensation of officers, cleriurs, and trustees—Enter the total amount of compensation Commers directors and thinks in a 2 year. The name compensation and other information put the t arantur u throatio in Part IV

The er or of one advisors at stop fire adminished fire the sign and the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s . • tives of meome to be reported time is a Fublication 525. Tike e and Northwater to

All or prolations except for collinators exempt



52.

under section 501(c)(3), that pay salaries, wages, or other compansation to officers or other employees are at 1911. He for filing Forms 941 and 940 to report social security, withholding, and Federal unemployment takes. Your exemption letter will state where it your digurisation is subject to these taxes.

24 O or suggest and wages.-Enter the total splanes of all employees not reported on line 23.

qualified pension plans for the year Except for Simplified Employee Pension Plans complete Form, 5500. SERGAT or IFO 3-2 as appropriate, for your plan and file in a sign are round. If you have more than one plan, complete the appropriate form for each plan. File this form on or before the last day of the 7th - me th following the close of the plan year.

26. Other employee benefits.—Enter the amount of your contributions to employee benefit programs nourance health and welfare pingrams) that, are not an incidental part of a pension plan included on the 25 Also see instructions for Form 5500 27 Payroll taxos.—E or the amount of F detail.

State, and local payroil taxes for the year, but only the literas that i.e. in event on the employer. The world verified the employers share of FIGA tack the rUTA tax, state unemployment composition taxes, and other State and local payroll taxes. Do not include tares witheld from employie's salaries and paid over to the second everymental units (such as Fe to it and State income taxes and the employee's share of FICA tax).

28 Fees for fundraising -Enter the amount paid or incurred as fees to outside fundraisers for solicitation campaigns conducted by them (the receipts are reprired on line 1(b)). Also include fees paid or die to findraisers for services such as providing consult. ing services in connection with a solicitation caman conducted by the organization itself.

29 Other professional services - Enter the total ex counting, investment advice, medical and other profestional sarvices not reported on line 28. Do not in clude amounts paid to employees of your organization

30. Interest.—Enter the total interest-expense. Do not include any interest expense for rental property that is reported on line 5(b)

31 Occupanty,-First the total amount paid or incurred for the lise of office space or other facility ties, heat, I got, power, and other utilities (other than that reported on line 34), outside janitorial services and similar expenses

32. Rental and meintenance of equipment.-Enter the total expense of rening and maintaining equipmant other than automotive equipment' include the full ir and a 17 arrar exhansely along with all other automobile operating costs

33 Prin or and postage -Enter the total print acts for the year from all acts bes 21 Tel phone —Enter the total to ephone exponse for the print Figure mile penses may be included on

this is le or listed siparacely on line 37

35 S. "12 -- Enter the rutal cost of orfice, classfrom medical and other supplies used during the yor as diarmined by the organization's normal m find of copyrity gray sungles.

36. Travel -Enter the total of all travel expenses (orning the opening souts on France)

37 Other element—Enter the total of all other of the same to want of

38. Total expenses before deprecration,-Enter ane total of lines 21 through 37.

3n Ob thousand, dept ton, etc -tf your orga to review that the time of the y as focused by approximent (amortication) of lease-

of If you took and a com (a) description of promity (b) d is ac 1 1 1 1 1 1 1 1 1 1 1.for all wid or all withe in prior years, (e)

and the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second o arile line of the depreciation schedule).

(a) North From T fa diff ion is claimed for de PIERIC tion of lamber

40. Tetal.-Enter the total of lines 38 and 39. The figures entered in columns (A), (B), (C), and (D) capuld be reported on lines 16, 13, 14, and 15, respectively, of the Total column in Part I.

### Part IV.—List of Officers. **Directors, and Trustees**

manus by the organization during its aimuel accounting period (or during the calendar year end-10 2 22 ing within such period) to the officers, directors, and ithin such periody to the children, children or for any person having the ponsibilities or the track of office's, directors, or a smilar to time of offices, directors, trustees) of the organization.

Column (E). Expense account and other allowances.--Enter only those amounts that are includable in the gross income of the recipients (that is, reported on their separate income tax returns) because no accounting was given to the organization, allowances or reimbursements were more than the exbenses incurred by the payre in rendering services to the signification, or for ally other reason

### Part V.—Balance Sheet

The balance sheet should agree with the books of account or any differences should be reconciled.

### Lines 61 through 65-Fund Balances and Net Worth Section Fund Accounting

Organizations that use fund accounting should check the block in the left column and complete lines 61 Prouth 65, using the line item captions in that ablumn. Those organizations that do not use fund accounting should refer to the section labeled 'All Others" for instructions for completing the net worth (right) column (lines 62 through 65) of the balance Fund administing is a procedure under which an organization segregates its assets, hat inces, and net worth into separate funds according to externally imposed restrictions on the use of certain assets, similar designations by the organization's governing board, and other amounts that are unrestricted as to use. Each fund is like a separate entity in that it has a self-balancing set of accounts showing assets, liabilities, equity (fund balance) "income," and expenses Clane triese funds are actually part of a single entity, they are all included in that organization's own financial statements. Similar accounts in the various funds may or may not be consolidated in those statements according to the organization's preference and practice. Parts I, III, and V of this form to lever, require such consolidation, Recognition of the separate funds and the net changes within the various runds during the year is accomplished by the fund balances section (kines 61 through už) or the haranch sheet.

61(a). Current funds, unrestricted.-Enter the fund Salance per books for the current unrastricted

61(b). Current funds, restricted.—Fater the total full be ances per books for all current restricted

62. Land, buildings and equipment fund.—Enter the tund outained per books for the land, buildings and dup pm. it fund (print fund)

83. Ento which and similar fields -- Enter the total to diffusion right bild is fire the nember of endowment fund and term er Jowment finds. The fund balances of the annuity and life income funds may be consisted Sola (if implication amount) or on line 64 fitte impurit is material.

64 Other funds —Error the total fund Unionces per books for all funds not reported on lines 61 through [3]

ES Trible and balances —E are to total of times 61 through 64. The togenhouse of the pair finate in the man (1) to 3 the circumstant he Total col ur n in Fart I, line 15. The end if year woure in col-16.1 tion have 20 of 11 L Brote to be a mental i

66. Total 1...b rities and fund biliances.-Enter the total of lines 60 and 65. It it total must equal the times for total as its reported on line 53 for both the beginning and end of year.

### All Others

All ciganizations that do not use fund accounting should check the block in the right column and re port their net worth on lines 62 through 65

62: Capital stock or trust principal -For corpora tions, eliter the balance per books in the capital sid . accounts representing the pare or stated value for 101 .00

with value, is not a uses of moch sued and, as yet, uncanoelled. For trusts, enter the amount in the trust principal or corpus account

63 Paid-in or capital surplus.—Enter the balant per make for all paid in capital in excess of par stated value for all stock issued and, as yet, uncan celled. Also organizations that record them in sumariner should include any paid in capital repsenting donations from both stockholders and other. (Note. This does not apply to section 501(c)(3) or gamizations and most of the other organizations to file this form ) Any current year donations that would be included in the total for line 63 must also he reported on the 1. Part 1

64. Retained earnings or accumulated income.-For comparations, enter the balance in the retailearning or our ar account less the cost of a treasury stock held by the corporation. For trusco. enter the balance per books in the accumulated in come or similar account.

65. Total net worth.-Enter the total or lines ... through 64. The beginning of the year figure in col umn (A) should be carried over to the Toral covern in Part I, fine 18. The end of year figure in colu (B) should agree with the figure on line 20 of . -Total column in Part I

66. Total habilities and net worth.-Enter the tot of lines 60 through 65. That total must equal : figure for total assets reported on line 53 for boot the beginning and end of year.

### Part VI.—Statements Regarding Certain Activities

67. Description of activities.—Give a brief description of each significant program service activity /conducted during the year (these expenses are re ported in column (C) of Part III) Show the total expenses paid or incurred for each such activity See the intrium ofs for ections (C) of Port III to discussion of program service activities.

68. Change in activities.—Attach a statement orplaining any significant changes in the nature of type of activities that you conduct to further exempt ourgone. These) new or modified activities would be these not listed as current or planned in your application for recognition of exampliant of thoughout aireasy made known to IRS by a lethto your F , district director or by an attachment ... your return for any prior year. Bislacs stating here activities or modifying current ones, any major program aux vifies that ale being to minated should a in-Se disclosed

69. Changes in organizing or governing documents.—Attach a conformed copy of any changes to your articles of incorporation, constitution, trust in strument or other organizing document, or to your by laws or other governing document.

A "conformed" copy is one that agrees with the original document, and all amendments thereto the copies are not signed, truly must be apply in partied by a written declaration praned by an ortic authorized to sign for the organization, certifying that they are complete and accurate copies of the orig inal documents.

Chemically or photographically reproduced copies of articles of incorporation shaking the certific tion of an appropriate State official need not be accompanied by such a declaration. See R / F. F8-14, 1363-1-2-8-768 for all controls of

When a sign finant number of channis are no. a copy of the revise being the manufacturer governing document should also be provided.

70 Profited to mess the re- in the stall struction to for a discussion of enveloped customs on come u dittie Form 990 T timez relairements hi section 501(c) organizations having such income

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items of income and expense reported on Form 0-T must also be reported on Form 990 when the organization is required to file both forms

71. Liquidation, dissolution, termination, or subential contraction.—See general instruction R for
the to 5 and in tractions for the information reguired to be even in the event of a unusuation dissolution, termination, or substantial contraction

77 Parists of to out or organizations - Annaor this

sists of individuals who are also officers, directors, trustees or members of any other organization

A strictly condental operago of more one with notice of a condition of them to really a condition of them to really assume that a mujor by of the more soft a section 501(r)(4) civil organization are also memors of a local chamber of commerce described in the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the soft of the

An attention of the above example would still deriver to the creation of the above example would still deriver to the creation 72 even if it was a member to the creation of the formular organization.

73. Expenditures for political purposes.—An lex penditure for princial purposes is any expenditure frended to influence the selection nomination election, or appointment of any individual to any Fedula State or protiput poffice or of frequential or call organization on the east on of Preudential or Vice irresident or electors in ather or not such in dual or electors are selected inominated, elected, appointed.

An expanditure includes a payment idiatribution oals, advance, cubility of a too, miley of a yithing of value it also used design contract promise, agreement to make an expenditure, whether or not garly enforceaute.

Cestion 501 c) lo ganitations are inquired to fife Form 1120-POL if both the amount of their expenditures for political burposes and their nat investment fromin exceed \$100 for the year.

Section Course Course that in the sep

arate segregated funds described in section 527(f) (3) should refer to the instructions for Form 1120–POL for filing requirements

74. Donated services of facilities.—Organizations that receive donated services or the use of facilities or equipment at less than fire received value about 800 report the value of such items in Part 1 or 81 of this return Core (authorities) for (a) 1) in orange organizations may want this information to be

records showing the amount and total value of the donated services or use of assets may enter that into a not it is space provided using at 1 in 100 or the reporting of this information.) Also, estimates may be fair this where there is a clarify of the casis for measuring the value of gone adjacones or facilities.

75. Section 501(c)(5) or (6) organizations.—At tempers to influence the opinion of the mineral public, or any segment of the general public, on figs-latine matters or referendisms countries practically against during country and the general public of the practical against during country and the general public of the practical against during the general public of the practical against during the general public of the practical against during the general public of the general public of the practical against during the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the general public of the genera

of an advertisement which urges or encourages the public to contact members of a lessistie here for the priorite of contact members of a lessistion. Or local legislation. Grassicots lobbying a present the public if the communication directed at the public if the communication is an artifact model the public if the communication is an artifact model the public is the communication of referendum. Any lobbying directed at the mambers of the organization is not grassroots lobbying boobying directed at "loctential" members employees of members, or stockholders of members would be grassroots lobbying. See section 1 162–20(c) of the local lobbying.

76 Clubs exampt under section 501(c)(7)—A section 501(c)(7) organization is permitted to renerve up to 35 percent of its gross receipts, including investment arrange from sources out lead from more than 10 percent of the gross ranges should be derived from the use of a social clubs facilities or services by the general bouring.

facilities or services by the general public.

Gross receipts are defined for this pulphue as those receipts from normal and usual acrivities of the club (that is, those activities it has trad one ally conducted) including charges, admissions membelling features across membelling features assystematics.

(such as dividends, rents, and similar receipts), and normal recurring capital gains on investments, but excluding initiation fees and capital contributions However, where a club receives us all amounts of income, such as from the sale of its clubhouse or similar facility, that income is not to be included in the formula, that is, such unusual income is not to be inch, at an a tractor are a tractor at a child not in the permitted 35 or 15 percent attack S 21, 19 1 1 or one or the second no annual dues such tees will be included in their gross receipts, ordinarily initiation fees are excluded the Corporation to the case of gross receipts derived from nonmember use of a olight's facilities), all the facts are to be considered. in detrimining whether the organization challes for exempt status

It the application of the above rules dues not affort the cliffs exempt status, the amoint of income stoom on line 76(b) must be reported on form 390-T.

ganization described in section 501(c)(7) is not an organization described in section 501(c)(7) is not an organization described in section 501(c)(7) is not an organization described in the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of

77. Section 501(c)(12) organizations.—For pur poses of section 501(c)(12), the term "gross income means gross receipts minus cost of goods sold

In the case of a mutual or cooperative telephone company, "gross income" does not include amounts there and or accrued from another telephone completing long distance cases to, from, or be the members of the mutual or cooperative telephone romany.

78. Public interest law firms,—Public interest law firms exempt under shotion 501(1) 15 or 501 1/41 must attach a statement that lass the cases in litting on, or that have been littigated during the veer Foreach case the statement must include a description of the matter in dispute and an explanation as to how the littigation will benefit the public rehearably. See Rev. Proc. 71–39, 1971–2 C.8. 575. The firms must also attach a report of all fees so contradictions and recovered. See Rev. Proc. 75–13, 1975–17, C.8. 662, for pin course for the acceptance of articiply siles.

# Return of Organization Exempt from Income Tax Under section 501(c) (except black lung benefit trust or private foundation), of the Internal Revenue Gode or section 4947(a)(1) trust

OMB Clearance No 19R1

		tue Service		Internal Revenue	Gode or section 4	9 <b>4</b> /(2	)(1) trust		1001
For th	ne ca	lendar ye	ar 1981, or fiscal year be	ginning		1981	, and ending		, 19
Use IRS			rganization				A Employer iden	tification number (se	e instruction L)
label Other wise,	r•	Address (n	number and street)		<del></del>		8 Stata registret	on number (see inst	ruction D)
pleas print or ty	18	City or tow	m, State, and ZIP code				C If address o	hanged check her	• · · •
		leable	box-Exempt under section	on > ( ] 501(c) (	) (insert num	ber). (	OR >   section	4947(a)(1) trust	
E Acc	coun	ting meth	od: 🦳 Cash 🔛 Accrual	Other (specify	') <b>▶</b>				
F Sec	tion	4947(a)(	1) trusts filing this form in	lieu of Form 1041	, check here 🕨 🛚	] (se	nstruction C. 1	0).	
G is	this	a group re	eturn (see instruction J) fi	led for affinates?	Yes 🔲			ier, give four digit	group exemption
ls f	this	a separati	e return filed by a group	affiliate?	· · TYes D	No	number (GEN)	<u> </u>	
Note:	If vo	DI USB A CO	opy of this return to satisfy	State reporting req	uirements, see ins	struct	ion D.		
LL CP	eck h	ere if gross	receipts are normally not more t	than \$10,000 and do n	pt compete the rest of	f this r	eturn (see instructio	n B(11)).	
☐ ch	eck h	ere if gross	receipts are normally more than	\$10,000 and line 12	s \$25,000 or less. Co	mplete	Parts I, III; IV, VI, a	nd VII and only the ind	icated items in Parts
			ction () If line 12 is more than						•
All sec	tion 5		ganizations and 4947(a)(1) trus			(Forn	n 990)	These columns	
	310	State	ment of Support, Rever	nue, no Expens	es		(A) Total	see Insti (B) Unrestricted/	(C) Restricted/
s Par		allu V	Changes in Fund Balance			4 <del>20.2</del> 2	ก็เกิดเก็บกับกับกับกับกับกับกับกับกับกับกับกับกับ	Expendable	Nonexpendable
	1	Contribut	ions, gifts, grants, and sin	reference outs of	iyed:	2///			
1			t public support						
		(b) Indire	ect public support	(1)	J				
		(c) Gove	rnment grants	<b>Y</b> [.]!		Tillin	Matini Matini Maria di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti di Parti d		
			(add lines 1(a) through		Sa struction	<b>!</b>			
			service revenue (from Part		ツノノス				
	3	Members	hip dues and assessments	• • • • • •	· · <b>Y/</b> \	<b>1</b>			
ı			on savings and temporary			V-/	<b>y</b>		<del></del>
- [	5,	, Dividends	and interest from securiti	es \	,	200		Militari da de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de la compa	
_	6		rents						
2			s: Rental expenses	!				inining mining in the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contraction of the contractio	
ě			ental income (loss)			I—		— <del>-</del>	
Support and Revenue			estment income (Describe	Securities	Other	7////			
פַ			s amount from sale of as-						
ã			other than inventory						
2	1	(b) Minu	s: Basis and sales ex-		•				
đ	ŀ		es		-	<i></i>			
ึง	١.	(c) Gain	(loss) (attach schedule) undraising events and activ	utune (attach echedule	- see instructions):				
	9				- see manucuona).				
	1		s revenue (not including \$_ intributions reported on lin		, _				
	ļ	(D) Minu	s: Direct expenses	9(b))					
	۱.,	(c) Net I	s sales minus returns and	allowances :					
	10	(a) Gross	s: Cost of goods sold (att	ach schedule) .				Million of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the Contract of the	
			profit (loss)		<del></del>				
	١,,	Other rev	enue (from Part IV, line (g	2))		l			
	12	Total rever	nue (add lines 1(d), 2, 3, 4, 5,	6(c), 7, 8(c), 9(c), 10(	c), and 11)	<u> </u>			
			services (from line 44(8))			<b>]</b>			
Expenses	14	Managen	ment and general (from lin	e 44(C))					
ë	15	Fundraisi	ng (from line 44(D))						
Ä	16	Payments	s to affiliates (attach sche	edule—see instruc	tions)	<u>!</u> —			
ш	17	Total exp	enses (add lines 13, 14, 1	5, and 16)	<u></u>	1			
Si	18	Excess (	deficit) for the year (subtra	act line 17 from lin	ne 12)	ļ			
Fund	19	Fund bal	ances or net worth at begin	ining of year					
먑	20	Other ch	anges in fund balances or	net worth (attach	explanation)	I			
ä	21	Fund bal	ances or net worth at end	of year (add lines	18, 19. and 20)				

For Paperwork Reduction Act Notice see separate instructions

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not include amounts reported on line 6(b).	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
(b), 9(b), 10(b), or 16 of Part I  2 Grants and allocations (attach schedule) .				
3 Specific assistance to individuals				
4 Benefits paid to or for members				
5 Compensation of officers, directors, etc.		,		
6 Other salaries and wages		,		
7 Pension plan contributions				
S Other employee benefits				
9 Payroll taxes		*** 11201/021/021/03/03/03/03/03/03/03/03/03/03/03/03/03/	**************************************	
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Form 990 (1981)		<u> </u>		Page
Frogram Service Revenue and Other Revenue (State	Nature)	Prog	ram service evenue	Other revenue
(a) Fees from government agencies				<del></del>
(b) ,				
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Balance Sheets If line 12, Part I and line 59 are \$25,000 or le accounting, line 73; If line 12 or line 59 is more	ess you should come than \$25,000, cor	plete only lines 59, mplete the entire bai	66, and 74 and, if ance sheet.	you do not use fund
Note: Columns (C) and (D) are optional. Columns (A) and (B) must	ļ		End of year	
be completed to the extent applicable.	(A) Geginning of year	(S) Totel	(C) Unrestricted/ Expendable	(D) Restricted/ Nonexpendable
Assets				
45 Cash—Non interest bearing				
46 Savings and temporary cash investments	,			
47 Accounts réceivable >	ļ	1		
minus al'owance for doubtful accounts				
48 Pledges receivable >		1	ŀ	
minus allowance for doubtful account			·	} <u>_</u>
49 Grants receivable				
50 Receivables due from officers, directors, trusters to key employ-			1	İ
ees (attach schedule)				· · · · · · · · · · · · · · · · · · ·
51 Other notes and loans receivable	,			
minus allowance for doubtful accounts				
52 Inventories for sale or use	<b>)</b>			
53 Prepaid expenses and deferred charges	<b></b>			
54 Investments—Securities (attach schedule)				
55 Investments—land, buildings and equipment: basis				
minus accumulated depreciation (attach schedule	<b>Y</b>			,
56 Investments—other (attach schedule)				
57 Land, buildings and equipment: basis	-			
minus accumulated depreciation	′ <del></del>			
58 Other assets:				
Liabilities 50 Accounts payable and accrued expenses	-			•
				,
51 Grants payable			····	••
53 Loans from officers, directors, trustees and key employees (at-	·			····
tach schedule)			į	
54 Mortgages and other notes payable (attach schedule)				
5 Other habilities:	***************************************			
56 Total liabilities (add lines 60 through 65)				
Fund Balances and Net Worth				
Organizations that use fund accounting check here				
complete lines 67 through 70 and lines 74 and 75.				
57 Current funds				•
SS Land, buildings and equipment fund				
9 Endowment fund				
O Other funds (Describe ►)				
Organizations that do not use fund accounting, check here		· •	1	-
and complete lines 71 through 75.	4	1	ļ	
1 Capital stock of trust principal 1	<b></b>			•
2 Paid-in or capital surplus				·
3 Retained earnings or accumulated income $ackslash$				
4 Total fund balances or net worth (see instructions)				<del></del>
5 Total habilities and fund balances/net worth (see instructions)		1	_ 1	

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Part VI •	List of Officers, Directors, and Tr	ustees (See Instruction	ons)	, , , , , , , , , , , , , , , , , , ,	
	(A) Neme end address	(B) Title end time spent en pasition	(C) Compensation (if any)	(D) Contributions to employee benefit plans	(£) Expense account and other allowances
			-	<b>!</b>	
				7	
				,	
			<u> </u>	· ·	
2552VII	Other Information				A Yes   N
	organization engaged in any activities n	ot previously reported to	the Internal Revenue	Service?	
if "Yes,"	ettach a detailed description of the act	ivities.		•	
if "Yes,"	y changes been made in the organizing attach a conformed copy of the mang				
(e) Did	the organization have unrelated busines	ss ross income of \$1,0	00 or more during the	year covered by this r	eturn? .
(b) If "Y	res," have you filed a tax return on For e organization has gross sales or rect p	n 900-17 Exempt Organ	ization Business Incon	ne Tax Return, for this on 990-T, attach e sta	year?.
	aining your reason for not reporting the		·	,, etach e ste	
Was ther	e a liquidation, dissolution, termination	, or substantial contact	on during the year (se	e instructions)?	• <b>/////////////////////////////////</b>
	' attach a statement as described in the ganization related (other than by associa		ortio wide omani vio	a) through common m	amber William
ship, go	verning bodies, trustees, officers, etc., (	to any other exampt or	n neve ipt organization	on (see instructions)?	2000
	enter the name of organization				
			id check whether it is	_ , _	exempt.
	r amount of political expenditures, directly you file Form 1120–POL, U.S. Income 1			,	
• •	organization receive donated services	_		•	17/////////////////////////////////////
, , ,	s than fair rental value?				
	you may indicate the value of these its		~	<b>B</b>	
	expense in Part II. See instructions for 501(c)(5) or (6) organizations.—Did the				Opinion William
	gislative matters or referendums (see i	,			2000 200
If "Yes,"	enter the total amount spent for this p	ourpose	. <b></b>		
	501(c)(7) organizations.—Enter amoun			İ	
	ition fees and capital contributions incl is receipts, included in line 12, for pub		(ean instructions)	• • •	<i>       </i>
	s the club's governing instrument or a			mination against any	person (1)
	use of race, color, or religion (see inst				
	501(c)(12) organizations.—Enter amour				
(e) Gros	s Income received from members or sha	areholders			
	s income received from other sources nst amounts due or received from the			sources	
	terest law firms.—Attach information de			· · · · <u>-</u>	
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orders in this matter, including the date of the hearing (if ordered) and any postponements thereof.

For the Commission, by the Division of -Investment Management, pursuant to delegated authority.

Shirley E. Hollis,

Assistant Secretary.

(FR Doc. 81–13177 Filed 4–30–81, 8:45 am) BILLING CODE 8010–01–M

#### DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

Art Advisory Panel of the Commissioner of Internal Revenue; Availability of Report on Closed Meetings

**AGENCY:** Internal Revenue Service, Treasury.

ACTION: Notice of Availability of Report on Closed Meetings of the Art Advisory Panel.

**SUMMARY:** The Report is now available. Pursuant to section 10(d) of the Federal Advisory Committee Act, 5 U.S.C. App. (1976); section 8d(3) of the Office of Management and Budget (OMB) Circular No. A-63 (3-27-74), as supplemented; and section 12b of the Department of Treasury Directive 10-06.E (9-2-77): A report summarizing the closed meeting activities of the Art Advisory Panel During 1980, has been prepared. A copy of this report has been filed with the Assistant Secretary of Treasury for Administration and is now available for public inspection at: Internal Revenue Service, Freedom of Information Reading Room, Room 1565, 1111 Constitution Avenue, NW., Washington, D.C. 20224.

Requests for copies, at \$.30 each, should be addressed to: Director, Disclosure Operations Division, Attn.: FOI Reading Room, Box 388, Benjamin Franklin Station, Washington, D.C. 20044.

This document does not meet the criteria for significant regulations set forth in paragraph 8 of the proposed Treasury directive appearing in the Federal Register for Wednesday, May 24, 1978 (43 FR 22321).

For further information contact: Tom Hartnett T.C.E:V, 1111 Constitution Avenue, N.W., Room 5547, Washington, D.C. 20224. telephone (202)–566–4427 (Not a toll free telephone number).

Roscoe L. Egger. Jr., -

Commissioner

IPR Doc. 81-13214 Filed 4-30-81 8.45 am} BRLUNG CODE 4830-01-M Form 990, Return of Organization Exempt From Income Tax Under Section 501(c) of the Internal Revenue Code or Section 4947(a)(1) Trust

AGENCY: Internal Revenue Service, Department of the Treasury.

ACTION: Notice of proposed revision of Form 990 for 1981 and request for comments.

SUMMARY: The Internal Revenue Service is proposing for public comments a revised Form 990 and instructions for that form. After considering all comments and suggestions, the Service will adopt the proposed form and instructions for 1981, with any appropriate changes resulting from the comments.

DATE: Written comments and suggestions should be mailed or delivered by June 30, 1981.

ADDRESS: Written comments and suggestions should be mailed or delivered to the Chairman, Tax Forms Coordinating Committee, Internal Revenue Service, Room 5577, 1111 Constitution Avenue, NW., Wasington, D.C. 20224.

FOR FURTHER INFORMATION CONTACT: Mr. Robert W. Gardiner, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, D.C. 20224, telephone (202) 566–3137 (not a toll-free telephone number).

**SUPPLEMENTARY INFORMATION: Changes** to Form 990 and instructions are being considered to allow the form to be used for both IRS and State reporting purposes. The changes are necessary to accommodate the specific needs of States that require charitable and certain other types of section 501(c) organizations to file separate annual financial reports with them. With these changes. Form 990 would provide the basic financial information needed by most States to administer State laws relating to nonprofit charitable organizations under their jurisdiction. The uniform reporting and recordkeeping requirements that would result from the acceptance of Form 990 by the States in full or partial satisfaction of their reporting requirements would significantly reduce the combined Federal/State reporting burden on many organizations, particularly those that now file different

financial reports with various States.

As to the reporting of support, revenue and expense items, the proposed Form 990 is substantially similar to the current form, which was adopted in 1979 following a solicitation of comments form the public. Proposed changes in the balance sheet section are more

significant, but the changes make the revised balance sheet more compatible with the accounts normally maintained by most Form 990 filers. Also, the draft instructions would no longer require schedules to be provided for any figures reported in the beginning of year balance sheet. The proposed form would continue to require less information from smaller organizations, and also relieve them from haveing to complete the fundraising expense column in the Statement of Functional Expenses (Part II). Copies of the form and instructions that incorporate the proposed changes follow this notice.

If the proposed form changes are adopted without major revision, a number of States have indicated they would permit affected organizations to satisfy part or all of their State filing requirement by submitting a copy of the Form 990 filed with IRS. These States and the IRS will try to get other States to accept Form 990 as their basic report form. Any additional information required by a particular State that accepts Form 990 would be reported on that State's own supplemental scheldules A group of States is drafting uniform schedules for supplemental State reporting purposes.

Public Law 96-603 (signed December 28, 1980) amended various returns filing and reporting provisions of the Internal Revenue Code. Pursuant to this law, nonexempt charitable trusts described in section 4947(a)(1) that are not treated as private foundations are subject to the same Form 990 filing requirements as section 501(c)(3) organizations for tax years beginning after December 31, 1980. The Internal Revenue Service proposes to ease the additional filing burden imposed on these trusts by the new law by allowing a nonexempt charitable trust that files Form 990 with IRS to use that form to satisfy its Form 1041 filing requirement as well if the trust would otherwise report zero taxable income on its Form 1041. As a further result of this law change, a Form 990, but not Form 1041 (if any), filed by a nonexempt charitable trust will be made available for public inspection under section 6104(b) of the Code in the same manner as a Form 990 filed by an exempt organzation described in section 501(c).

Representatives of the Charitable
Trusts and Solicitations Subcommittee
of the National Association of Attorneys
General and the Executive Committee of
the National Association of State
Charity Officials participated in the
development of the proposed form and
related instructions and will assist in
evaluating the comments received in
response to this notice. In future years,



also have an important rule in deciding whether or not any changes should be made to Form 990 or the instructions. The Service's position, which is shared by the States that were involved in this proposed revision, is that minimizing future changes to the form is in the best interests of the Service, the States, the filing organizations and, ultimately, the public served by these organizations. Therefore, it is important that all filers, return preparers and other interested parties voice any concerns they may have regading the proposed form and instructions.

This document does not meet the criteria for significant regulations set forth in paragraph 8 of the Treasury Directive appearing in the Fedéral Register for Wednesday, November 8, 1978.

Roscoe L. Egger, Jr.,

Commissioner, Internal Revenue Service.

BILLING CODE 4830-01-88

# 100 1 Department of the Treasury Internal Revenue Service

# Instructions for Form 990

# Return of Organization Exempt from Income Tax

Under section 501(c) (except black lung benefit trust or private foundation) of the Internal Revenue Code or section 4947(a)(1) trust

(Section references are to the Internal Revenue Code, Unless otherwise indicated)

#### **General Instructions**

A. Who Must File Form 990.—Except for those types of organizations listed in instruction B, an annual return our Form 990 is required from every organization exempt from tax under section 501(a), including foreign organizations and cooperative service organizations described in sections 501 (a) and (f).

For tax years beginning after December 31, 1980, any nonexempt charitable trust (described in section 4947(a)(1)) not treated as a private foundation is also required to file Form 990 if its gross receipts are normally more than \$10,000. See instruction C.10 for information about possible relief from filing Form 1041.

If your application for exemption is pending, write "APPLICATION PENDING" at the top of page 1 of the return and complete the return in the normal manner.

If you meet the terms of item 11 in instruction B below, we ask you to file anyway if we sent you a 990 Package with a preaddressed mailing label. Attach the label to the name and address space on the return, check the first box in the area above Part I, sign the return, and send it to the service center for your area. This will help us update our records, and we will not have to contact you later asking why no return was filed.

- B. Organizations Not Recuired to File Form 990.—For State filing purposes, see instruction D. The following types of organizations exempt from tax under section 501(a) do not have to file Form 990 with line.
- 1. A church, an interchurch organization of local units of a church, a convention or association of churches or an integrated auxiliary of a church (such as a men's or women's organization, religious school, mission society, or youth group).
- A school below college level affiliated with a church or operated by a religious order.
- A mission society sponsored by or affiliated with one or more churches or church denominations, if more than onehalf of the society's activities are conducted in, or directed at persons in, foreign countries.
- 4. An exclusively religious activity of any religious order.
- A State institution whose income is excluded from gress income under section 215.

- An organization described in section, 501(c)(1). Section 501(c)(1) organizations are corporations organized under an Act of Congress that are:
- (a) instrumentalities of the United States, and ≠
- (b) exempt from Federal income taxes (under such Acts as amended and supplemented).
- 7. A private foundation exempt under section 501(c)(3) and described in section 509(a). (Required to file Form 990-PF, Return of Private Foundation Exempt from Income Tax.)
- 8, A black lung benefit trust described in section 501(c)(21). (Required to file Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons.)
- 9. A stock bonus, pension, or profitsharing trust which qualifies under section 401. See Form 5500. Annual Return/ Report of Employee Benefit Plan.)
- 10. A religious or apostolic organization described in section 501(d). (Required to file Form 1065, U.S. Partnership Return of Income A
- 11. An organization whose gross receipts are normally \$10,000 or less; but see instruction A, paragraph 4. Gross receipts are the sum of lines 1(d), 2, 3, 4, 5, 6(a), 7, 8(a) (both columns), 9(a), 10 (a), and 11 of Part I. The organization's gross receipts are the total amount it received from all sources during its annual accounting period, without subtracting any costs or expenses.

However, if a local chapter of a section 501(c)(8) fraternal organization collects insurance premiums for its parent lodge and merely sends those premiums to the parent without asserting any right to use the funds or otherwise deriving any benefit from collecting them, the local chapter should not include the premiums in its gross receipts. The parent lodge should report them instead.

An organization's gross receipts are considered to be \$10,000 or less if the organization is:

- (a) up to a year old and has received, or donors have pledged to give, \$15,000 or less during its first year;
- (b) between 1 and 3 years old and averaged \$12,000 in gross receipts during each of its first 2 tax years; or
- (c) is 3 years old or more and averaged \$10,000 or less in gross receipts for the immediately preceding three years (including the year for which the return would

be filed) alf your gross receipts are \$10,000 or less, see the fourth paragraph of instruction A. above.

- C. Other Forms You May Need to File.-
- 1. Schedule A (Form 990).—Filed with Form 990 for a section 501(c)(3) organization that is not a private foundation (including an organization described in section 501(e) or 501(f). Also filed with Form 990 for a section 4947(a)(1) trust not treated as a private foundation.
- 2. Form 990-T.—Filed seperately for organizations with gross income of \$1,000 or more from business unrelated to the organization's exempt purpose. For details see the instructions for Form 990-T or Publication 598, Tax on Unrelated Business Income of Exempt Organizations. Publication 598 is available free from IRS.
- 3. Forms W-2 and W-3.—Employee's Wage and Tax Statement, and Transmittal of Income and Tax Statements.
- 4. Form W-2P.—Statements for Reciplents of Periodic Annuities, Pensions, Retired Pay, or IRA Payments.
- 5. Form 1096.—Annual Summary and Transmittal of U.S. Information Returns.
- 6. Form 1099.—DIV INT, MED, MISC. DID, PATR, R. AND NEC.—Information returns for reporting Dividends, Interest, Medical and Health Care Payments, Miscellaneous Income, Original Issue Discount, Patronage Dividends, Lump-sum Distributions from Profit-Sharing and Returnent Plans, and Nonemployee Compensation.
- 7. Form 940.—Used to report unemployment tax paid by an employer.
- 8. Form 941,—Used to report social security and income taxes withheld by an employer.
- 9. Form 5500, 5500-C, 5500-G, or 5500-R.—Used to report on employee benefit plans.

Employers who maintain pension, profitsharing, or other funded deferred compensation plans (except Simplified Employee Pension plans) are generally required to file one of the 5500 series forms specified in the following paragraph. This requirement applies regardless of whether the plan is qualified under the Internal Revenue Code and regardless of whether the deduction is claimed for the current tax year. The Employee Retirement Income Security Act of 1974 imposes a penalty for late filing of these forms.

The forms required to be filed are:

Form 5500.—For each plan with 100 or more participants.

Form 5500-C or 5500-R.—For each plan with fewer than 100 participants.

Form 5500-G.—For each church pension benefit plan not electing to be covered under section 410(d) and for each government pension benefit plan regardless of the number of participants.

Only one return is required to be filed for a plan for a controlled group of corporations or a multiemployer-collectively-bargained plan. Individual participating or contributing employers are not required to file separately.

10. Form 1041.—Required of section 4947(a)(1) trusts that also file Form 990. However, for years beginning after December 31, 1980, any such trust may use the filing of Form 990 to satisfy its Form 1041 filing requirement under section 6012 if the trust has zero taxable income undersubtitle A of the Code. If this condition is met, check box F on page 1 of Form 990

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and do not file Form 1041, but complete Form 990 in the normal manner. A section 4947(a)(1) trust that normally has gross receipts of not more than \$10,000 (see instruction B(11)) and has zero taxable income under subtitle A must complete only the following items on Form 990; name, address, employer identification number, the section 4947(a)(1) block in box D, box F, the first block in the shaded area above Part I, and the signature block on page 4.

D. Use of Form 990 to Satisfy State Reporting Requirements.—Some states and local government units will accept a copy of Form 990 and Schedule A (Form 990) in place of all or part of their own financial report forms. At this time, the substitution applies primarily to section 501(c)(3) organizations, but some of the other types of section 501(c) organizations are also affected.

If you intend to use Form 990 to satisfy State or local filing requirements, such as those arising under State charitable solicitation acts, note the following:

1. You should consult the appropriate officials of all States and other jurisdictions in which you do business to determine their specific filing requirements. "Doing business" in a jurisdiction may include any of the following: (a) soliciting contributions or grants by mail or otherwise from individuals; businesses, or other charitable organizations; (b) conducting programs; (c) having employees within that jurisdiction; or (d) maintaining a checking account or owning or renting property therein,

2. Some or all of the dollar limitations applicable to Form 990 when filed with IRS may not apply when using Form 990. In place of State or local report forms. Examples of IRE dollar limitations that do not meet some State requirements are the \$10,000 gross receipts minimum that gives rise to an obligation to file with IRS (see instruction B(11)), the short reporting format explained in instruction I for organizations that report total revenue of \$25,000 or less on line 12, and the \$30,000 minimum for listing professional fees in Part II of Schedule A (Form 990).

3. State or local filing requirements may require you to complete additional lines and columns of Form 990 and to attach to Form 990 one or more of the following: (a) additional financial statements, such as a complete analysis of functional expenses or a statement of changes in financial position: (b) notes to financial statements; (c) a independent financial schedules; (d) a independent accountant; and (e) answers to additional questions and other information. Each jurisdiction may require the additional material to be presented on forms they provide. The additional information does not have to be submitted with the Form 990 filed with IRS.

4. Even if the Form 990 you file with IRS is accepted by IRS as complete, a copy of the same return filed with a State will not fully satisfy that State's filing requirement if required information is not provided, including any of the additional information discussed above, or the State determines that the form was not completed in accordance with the applicable Form 990 instructions or supplemental State instructions. In that event, you may be asked to provide the missing information or to submit an amended return.

5. If you submit supplemental information or file an amended Form 990 with IRS, you must also furnish a copy of the information or amended return to any State

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with which you filed a copy of Form 990 originally to meet that State's filing requirement.

6. Most States require that all amounts be reported based the accrual method of accounting,

The time for filing Form 990 with IRS differs from the time for filing reports with some States.

State Registration Number.—Insert the applicable State or local jurisdiction registration or identification number in box B (in the heading on page 1) for each jurisdiction in which you file Form 990 in place of the State or local form. When filing in several jurisdictions, prepare as many copies as needed with box B blank. Then enter the applicable registration number on the copy to be filed with each jurisdiction.

E. Other Forms as Partial Substitutes for Form 990.—For a labor organization that files Form LM-2, Labor Organization Annual Report, or the shorter Form LM-3 with the U.S. Department of Labor (DOL), you can attach a copy of the completed DOL form to provide some of the information required by Form 990,

For an employee benefit plan, you may be able to substitute Form 5500, Annual Return/Report of Employee Benefit Plan, or Form 5500—C for part of your Form 990. You can make the substitution if the organization filing Form 990 and the plan filing Form 5500 or 5500—C meet all the following tests:

(a) The Form 990 filer is organized under section 501(c)(9), (17), (18), or (20).

(b) The Form 990 filer and the Form 5500 filer are identical for financial reporting purposes and have identical receipts, disbursements, assets, liabilities, and equity accounts.

(c) The employee benefit plan does not include more than one section 501(c) organization, and the section 501(c) organization is not a part of more than one employee benefit plan.

(d) The organization's accounting year and the employee plan year are the same. If they are not, you may want to change the organization's accounting year, as explained in instruction F, so it will coincide with the plan year.

Whether you file Form 990 for a labor organization or for an employee plan, the areas of Form 990 for which other forms can be substituted are the same. These

Part I, lines 13-15, (but complete lines 16 and 17);

Part II; and

Part V.,

If you substitute Form LM-2 or LM-3 for any items on Form 990, you will need to attach a statement to reconcile the disbursements shown on the DOL forms and the total expenses on line 17 of Form 990, The reconcilation is necessary because the cash disbursements section of the DOL forms includes non-expense items. If you use Form LM-2, be sure to complete its separate schedules of expenses.

F. Accounting Period Covered.—Base your return on your annual accounting period (fiscal year) if one is established. If not, base the return on the calendar year.

Your fiscal year should normally be selected to coincide with the natural operating cycle of your organization; it is not necessary that your fiscal year end on December 31 or June 30.

The 1981 Form 990 should be used to

report on a calendar year 1981 accounting period or a fiscal year beginning in 1991.

For a group return, see instruction J.

To change your accounting period, file Form 1128, Application for Change in Accounting Period.

G. When and Where to File.—File Form 990, by the 15th day of the fith month after your accounting period ends.

To request an extension of time to file, send in Form 2758, Application for Extension of Time to File.

If the organization is liquidated, dissolved, or terminated, file the return by the 15th day of the fifth month after the change.

if your principal effice is located in—

Sand your return to the Internal Revenue Centar below—

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Connecticut, Naw Hampshire, Maine, Massachusetts, Rhoda Island, or Vermont	Andover, MA	05501
Alabama, Floride, Georgia Mississippi, North Carolina, South Carolina, or Tennessee	Atlanta, GA	31101
Arkansas, Colorado . Kansas, Louisiana, Naw Mexico, Oklahoma, Takas, or Wyoming	Austin, TX	73301
Indiana, Kentucky, Michigan, Ohio, or Wast Virginia	Cincinnati, OH	45999
Arizona, California, Hawaii. Nevada, or Utah	Frasno, CA	93888
New Jersey or Naw York	Holtsville, NY	00501
Illinois, Iowa, Missouri, Ki er Nebraska	insas City, MQ	64999
Alaska, Idaho, Minnesota, Montana, North Dakota, Oregon, South Dakota, Washington, or Wisconsin	Ogden, UT	84201
Delaware. Maryland, Pennsylvania. Virginia, District of Columbia, Pany U.S. possession, or foreign country	hiladelphia, PA	19255

H, Penalties.—Under section 6652(d)<sub>2</sub> a penalty of \$10 a day, up to a total of \$5,000, may be charged when a return is filed tate, unless you can show that the late filing was due to reasonable cause. The penalty may also be charged if all incomplete return is filed, since filing such a return does not satisfy an organization's filing requirement. To avoid filing an incomplete return, we urge you to make an entry in each part of all required line items on Form 990. Enter "N/A" if an item does not apply or "—O—" if an amount is zero.

If a complete return is not filed, IRS may write to give you a fixed time for filing. After that period expires, the person failing to file the return will be charged a penalty of \$10 a day, up to \$5,000, unless he or she shows that not filing was due to reasonable cause. If more than one person is responsible, they are jointly and individually liable for the penalty (section 6652 (dd)).

There also are penalties—fines and imprisonment—for willfully not filing returns and for filing fraudulent returns and statements with IRS (sections 7203, 7205, and 7207). States may impose additional penalties for failure to meet the expensate filing requirements.

I. Short Format for Small Organizations,—If your total revenue on line 12, Part I is \$25,000 or less and your gross receipts are normally more than \$10,000, you need not complete all items on the Form 990 you file with IRS. (Gross receipts are explained in instruction B(11).) In that case, you are not required to complete lines 13, 14, and 15 of Part I and columns (B), (C), and (D) of Part II. Be sure to

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check the second box in the area above Part I to indicate that you did not have to complete all items.

Also, organizations that report total revenue of \$25,000 or less on line 12 and total assets of \$25,000 or less on line 59, Part V are required to complete only lines 59, 66, 73 (if they do not use fund accounting), and 74 of the beginning and end of year balance sheets in Part V.

- J. Group Return.—A central, parent, or "like" organization can file a group return on Form 990 for two or more local organizations that are:
- 1. affiliated with the central organization at the time its anificial accounting period ends,
- 2. subject to the central organization's general supervision or control,
- 3. tax exempt under a group exemption letter that is still in effect, and
- 4. have the same accounting period as the central organization.

If the parent organization is required to file a return itself (see instruction B for a list of organizations not required to file), it must file a separate return and may not be included in the group return.

Every year, each local organization must authorize the central organization in writing to include it in the group return and must declare, under penalty of perjury, that the authorization and the information it submits to be included in the group return are true and complete.

If you prepare a group Form 990, attach schedules showing (1) the total number of local organizations included and the name, address, and employer identification number of each one; and (2) the same information for those not included. When you prepare the return, be sure not to confuse the four-digit group exemption number (GEN) in box G. page 1, with the rine-digit employer identification number in box A. If none of the local organizations covered by the group return has more than \$25,000 in total revenue (line 12, Part I), you may use the short format described in instruction I. If each local organization included in the group return also has \$25,000 or less of total assets, the short-format instructions for completing the balance sheets in Part V also apply to the group return.

K. Organizations in Foreign Countries and U.S. Possessions.—Report amounts in U.S. dollars and state what conversion rate you use Combine amounts from within and outside the United States, and report the total for each item. All information must be given in the English language.

#### L Completing Form 990.-

1. Label—Name, Address, and Employer Identification Number—If we mailed you a 990 Package with a preaddressed mailing label, please attach it in the name and address space on your return. Your using the label helps us avoid errors in processing your return. If any information on the label is wrong, draw a line through that part and correct it Check box C on page 1 if the preaddressed label did not reflect your current address or, if you were not mailed a 990 Package, your current address is different from the address listed on the previous Form 990 you filed.

You should have only on Federal employer identification number. If you have more than one and have not been advised which to use, notify the service center for your alea (from the list in instruction G). Tell them what numbers you have, the name and address to which each sumber was assigned, and the address or your

principal office. IRS will advise you which number to use.

- 2. Accounting Method—In box E on page 1 indicate the method of accounting used in preparing this return. Unless the specific instructions say otherwise, use the same accounting method on the return to figure support, revenue, and expenses that you regularly use to keep the organization's bocks and records. To be acceptable for Form 990 reporting purposes, however, the method of accounting used must clearly reflect income. Most States that accept Form 990 in place of their own forms require that all amounts be reported based on the accrual method of accounting. See instruction D.
- 3. Legible Form 990 for Public Inspection.—All information you report on or with your Form 990, including attachments, will be available for public inspection, except the list of contributors required for line 1(d), Part I. Please make sure your forms and attachments are clear enough to photocopy legibly.
- 4. Signature —In order to make the return complete, an officer authorized to sign it must sign in the space provided. For a corporation, this officer will be the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate officer, such as a tax officer. A receiver, trustee, or assignee must sign any return he or she files for a corporation. For a trust, the authorized trustee(s) must sign.

If the return was prepared by an individual, firm, or corporation paid for preparing it, the paid preparer's space must also be signed. For a paid firm or corporation, sign in the firm's or corporation's name. Leave the paid preparer's space blank if the return was prepared by 4 regular employee of the filing organization.

### Specific Instructions

In General—You may show money items as whole-dollar amounts. Drop any amount less than 50 cents, and increase any amount from 50 through 99 cents to the next higher dollar.

You must complete all items unless you can use the short format described in instruction I. Otherwise, you may be charged a penalty as explained in instruction H. To avoid filing an incomplete return, we urge you to enter "N/A" if an item does not apply to you, or "-0-" if an amount is zero.

Unless you are permitted to use certain Department of Labor forms or Form 5500 series returns as partial substitutes for Form 990 (see instruction E), do not leave blank any applicable lines or attach any other forms or schedules instead of entering the required information on the appropriate line on Form 990.

If you need more space for any part or line item, attach separate sheets on which you follow the same format and sequence as on the printed form. Show totals on the printed form. Be sure to put the organization's name and employer identification number on the separate sheets and identify the part, or line items the attachments support.

# Part I.—Statement of Support, Revenue, and Expenses and Changes in Fund Palances—

Fund Jalances—
All organizations filing Form 990 with IRS or any State must complete column (A) and the items to the left of it. Columns (B) and (C) are optional for reporting to

IRS, although some States that accept Form 990 in place of their own forms may require these columns to be completed on the Form 990 filed with them. (See instruction D.)

Columns (B) and (C).—The following instructions apply if you use columns (B) and (C). In preparing a Form 990 to be filed with IRS, you may complete what items you choose in columns (B) and (C), rather than all applicable lines in these two columns.

Columns (B) and (C) are to let you indicate any externally imposed restrictions on how and when certain funds can be used. The amounts are a breakdown of the information you must report in Column (A) and the items to the left of it. The combined column (B) and (C) amounts for any line should equal the amount on the left.

If you use columns (B) and (C), cross out the inapplicable words in the headings to show whether you are reporting unrestricted and restricted amounts or expendable and nonexpendable funds.

Use the Restricted column to reflect any externally imposed restrictions on the use of contributions, gifts, grants, endownment income, and other amounts the organization received in the current year. Also use that column to summarize the use of restricted funds received in the current year er in any earlier was a year er in any earlier year. The term ternally, imposed restrictions" prim ternally imposed restrictions" primarily refers to those imposed by donors and grantors for use of their separate contibutions and grants and, in the case of en-downment gifts, for use of the income earned by those funds. The term also applies to restrictions imposed by any applicable State or Federal statute or to regulations issued by an administration agency of a State or the Federal government. For example, the laws of some States permit noncharitable organizations to conduct certain types of special fundraising events only if the proceeds are used for charitable or other specified purposes. An appropriation of funds made at the discretion of the organization's governing body is not an externally imposed restriction. A donorimposed restriction can specify either how the funds are to be used (for scholarships, for example) or when they are to be used (for example, a fixed term endownment). in the case of non-cash contributions particularly, the donor may designate that the organization may not dispose of the property and use the proceeds for a certain period or time.

When an externally imposed restriction on the use of funds lapses, use line 20, Part I to report the transfer to an unrestricted fund. Enter a decrease in the amount involved in the Restricted column and a corresponding increase in the Unrestricted column. The offsetting entries would result in \$\alpha = 0\$— entry on line 20 of column (A). Also reflect the change on lines 67–70 in the fund balance section in Part V of the return Do not show the transfer as an item of support or revenue on lines I=12 of Part f, since they are for reporting the initial receipt or accrual of restricted and unrestricted amounts. Any portion of the funds utilized by the unrestricted fund in the current year would be reported as a current year expense in the normal manner.

These instructions also apply to expendable and nonexpendable funds. Expendable funds include both unrestricted and donor-restricted amounts that may be spent for current activities. For example, if a donor earmarks a contribution to be used for scholarships, that contribution (al-

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though restricted as to e specific use) would be expendable. If the donor indicates that the contribution should become part of the permanent endownment, that contribution rould be nonexpendable. This is true whether or not the donor designated a peculic program to be supported ultimately by the contribution or by the income earned on those funds. That income itself would be treated separately as expendable or nonexpendable appending upon whether the donor specified when the organization could use the Income.

Contributions, Gifts, Grants, and Similar Amounts Received.—On lines 1(a)—(c), report amounts received as voluntary contributions; that is payments, or the part of any payment for which the payer (donor) does not receive full consideration from the recipient (donee) organization. (For grants see "Grants equivalent to contributions.") Report all expenses of raising contributions in column (D), Part II.

On line 9 report income from special fundraising events and activities such as dinners, door to door sales of merchandise, carnivals, and bingo games. However, when the buyer pays more for such goods or services than their value, report the excess on line 1(a) as a contribution representing direct public support.

This usually occurs when organizations seek support from the public through solicitation programs that are in part special fundraising events or activities and in part a solicitation for contributions. For example, an organization announces that anyone who "contributes" at least \$40 can choose a book worth \$16 retail. Those who paid \$40 and chose to receive the book would be both buying the book and making a contribution. Each such buyer's contribution, reported on line 1, would be \$24, the amount by which the buyer's payment is more than the metchandise's fair market (Revenue Ruling 67-246, 1967 C.B. 104, explains this principle in detail.) A buyer who paid more than \$40 would pay the same amount for the book, but would have made a larger contribution. The primary purpose of such solicitations is not to sell the merchandise at its fair market value (even though this might produce a profit), but to receive the contributions. Therefore, all the expenses incurred, except those attributable to the merchandise fumished the buyer, should be reported as an expense to raising contributions (fund-raising expense) in column (D), Part II. The revenue (\$16 per book) and the expenses relating to the sale of the merchandise would be reported on line 9 as revenue and expense of a special fundraising

If the organization provides merchandise of only nominal value, report the entire receipts on line 1(a) as contribution (direct public support) and report all the related expenses in column (D), Part IL

The differentiation between revenue and contributions derived from special fundraising events is particularly important for any section 501(c)(3) organization that claims to qualify as a publicly!supported organization described in section 170(b)(1) (A)(vi) or 509(a)(2). In the public support computations under these two sections, the revenue portion may be excluded entirely, treated as public support, or, if it represents unrelated trade or business income, treated as non-public support. Section 501(c)(3) organizations must compute the amounts of revenue and contributions from fundraising events in accordance with the above instructions in ore-paring the support schedule in Part IV of

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Schedule A (Form 990). The support schedule generally includes only the four preceding years, but includes the current year as well if there have been material changes in the organization's sources of support in that year.

See the line 3 instructions for information about membership dues that should be treated as contributions.

Section 501(c)(9), (17), (18), and (20) organizations provide life, sick, accident, welfare, unemployment, pension, group legal services, or similar benefits or a combination of these benefits to participants. When such an organization receives payments from participants or their employers to provide these benefits, report the payments on line 2 as program service revenue, rather than on line 1; as contributions.

In Part I, do not include the value of services donated to the organization, or items such as the free use of materials, equipment or facilities, among the contributions received. See the instructions for Part III and for Part VII, line 82 for the optional reporting of such amounts in Parts III and VII under certain circumstances.

Grants equivalent to contributions.—On line 1 report grants to the organization that are equivalent to contributions. Such grants are normally made to encourage the grantee organization to carry on programs or activities that further its exempt purposes. The grantor my set conditions to ensure that the grantee's programs conform to the grantor's own policies. The grantor may specify which of the recipient's activities the grant may be used for, such as' a voter registration drive or restoring a historic building.

A grant is still equivalent to a contribution if the grantee performs a service or produces a work product that benefits the grantor only incidentally. (See examples in line 1(c) instructions, below.) However, if the terms of a grant require that a specific service, facility, or product be provided the grantor—the purpose of which is to serve the direct and immediate needs of that grantor rather than primarily to confer edurect benefit upon the general public or that segment of the public served by the organization—that grant does not represent a contribution, but a payment for services. In general, any payments made primarily to enable the payer to realize or receive some economic or physical benefit as a result of the service, facility, or product obtained should not be treated as contributions.

For example, a public interest organization described in section 501(c)(4) makes a grant to another organization to conduct e nationwide survey, using a scientific sampling method. The survey is to determine voter attitudes on issues in which the grantor has an interest. The grantor plans to use the results in planning its program for the next 3 years. Under these circumstances, the grant to the organization making the survey is not a contribution, since conducting the survey and furnishing the report primarily serve the grantor's direct needs and benefit the gamtor more than incidentally. When the grantee reports the grant as income, it should be treated as either program service revenue (line 2) or other revenue (line 11), not as a contribution.

If research is done to develop prodducts for the payer's use or benefit, treat it as serving the payer directly. Basic research or studies in the physical or social sciences generally should not be treated as serving the payer's needs. See section 1.509(a)-3(g) of the Income Tax Regulations for information about determining whether a grant represents a contribution reportable on line 1 or e revenue item reportable elsewhere on Form 990.

Non-cash contributions.—To report contributions received in a form other than cash, use the market value as of the date of contribution. For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid, and asked prices) on the contribution date. (See section 20 2031–1 of the Estate Tax Regulations for this general rule, exceptions, and special rules that may be applied to determine the value of contributed stocks and bonds.) When market value can not be readily determined, use an appraised value.

To determine the amount of any noncash contribution that has an outstanding debt attached, subtract the debt from the property's fair market value. Record the asset at its full value; record the debt as a liability in the books of account.

Line 1(a).—Direct public support.—Enter the total contributions, gifts, grants, and bequests that the organization received directly from the public. Include amounts received from individuals, trusts, corporations, estates, and foundations. Also include contributions and grants from public charities and other exempt organizations that are neither fundraising organizations nor affiliates of the filling organization. (See instructions for line 1(b).) Report membership dues and assessments on line 1(a) to the extent they represent contributions for line 3) or payments from affiliated organizations. Report government grants on line 1(c) if they represent contributions or on line 2 or 11 if they represent fees for services.

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Amounts contributed by a commercial co-venturer should be reported on line 1(a) as a contribution received directly from the public. These are amounts due the done organization for letting an outside organization or individual use its name in a sales promotion campaign in which the donor advertises that it will contribute a certain dollar amount to the named donee organization for each unit of a particular product or service sold or for each occurrence of a specified type.

Contributions received through special fundraising events should be reported on line 1(a).

Line 1(b).—Indirect public support—Enter the total contributions received indirectly from the public through solicitation campaigns conducted by federated fundraising agencies and similar fundraising organizations (such as a United Way organization and certain sectarian federations). These organizations normally conduct fundraising campaigns within a single metropolitan area or some part of eparticular State, and allocate part of the net proceeds to each participating organization on the basis of individual donors' designations and other factors.

Also include on line 1(b) amounts contributed by other organizations closely associated with the reporting organization. This would include contributions received from a parent organization, subordinate, or another organization having the same parent. National organizations that share in fundraising campaigns conducted by their local affiliates should report the amount they receive on line 1(b).

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Line 1(c).—Government grants.—The instructions under the heading "Grants aguivalent to contributions," apply to this min in particular. A grant or other payent from a governmental unit represents contribution if its primary purpose is to enable the donee to provide a service to, or maintain a facility for, the direct penefit of the public rather than to serve a direct and immediate needs of the entor (even if the public pays part of the spense of providing the service or facility).

Following are examples of governmental trants and other payments that represent intributions:

1. Payments by a governmental unit for the construction or maintenance of library or hospital facilities open to the public.

2. Payments under government proms to nursing homes or homes for the d in order to provide health care or er services to their residents.

3. Payments to child placement or child guidence organizations under government segrams serving children in the commuty. The general public gets the primary of direct benefit from these payments and any benefit to the governmental unit fiself would be indirect and insubstantial es compared to the public benefit.

Line 1(d).—Total contributions, etc. er the total of amounts reported on les 1(a) through (c).

Schedule of confributors (not open to public instruction) —Attach a schedule ling contributors during the year who is the organization, directly or indirectly, laney, securities, or other property worth at least \$5,000. Show each person's name and address, the total amount received, and the date-received. "Person" means an invidual, fiduciary, partnership, corporation, association, trust, or exempt organization.

In determining whether a contributor save at least \$5,000 or more. Do not include the save at least \$5,000 or more. Do not include the save at least \$5,000 or more. Do not include the save at least \$5,000 or more. Do not include the save at least \$1,000 or more. Do not include the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save and address and the total save at least \$1,000 or more than the save and address and the total save at least \$1,000 or more than the save and address and the total save at least \$1,000 or more than the save and address and the total save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save at least \$1,000 or more than the save a

If the organization meets the terms of ether of the following exceptions, some information in your schedule will vary that described above, if no one conted the reportable minimum, you do need to attach a schedule.

d separately.

Exception 1: Organization described in action 501(c)(3) that meets the 331/3% port test of the regulations under section 170(b)(1)(A)(vi) (whether or not the nization is otherwise described in section 170(b)(1)(A)).

In your schedule, give the information (fibed above only for contributors e gifts of \$5,000 or over are more 2% of the total gifts (reported on 1(d)) the organization received during year.

rception 2: Organization described in on 501(c)(7), (8), (10), or (19) that wed contributions or bequests to be only as described in sections 170(c) (2), 2055(a)(3), or 2522(a)(3).

The schedule should list each person gifts total \$1.000 or more during the Give the donor's name, the amount

given, the gift's specific purpose, end the epecific use to which it was put. If an amount is set eside for a purpose described in section 170(c)(4), 2055(e)(3), or 2522(a)(3), explein how the emount is held (for instence, whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, name end describe the recipient and explain the reletionship between the two organizations. Also show the total gifts that were \$1,000 or less and were for a purpose described in section 170(c)(4), 2055(a)(3), or 2522(e)(3).

NOTE: If you file a copy of Form 990 with any State, do not attach the list of contributors, discussed above unless the list specifically required by the State with which you are filing the return. States that do not require the information might nevertheless make it available for public inspection along with the rest of the return.

Eine 2.—Program service revenue.—Enter the total program service revenue from Part IV, line (f). Program services are primarily those that form the basis of an organisation's exemption from tax. (See instructions for Part II, column (B).) For example, e hospital would report on line 2 all of its cherges for medical services (whether to be paid directly by the patients or through Medicare, Medicaid, or other third-party reimbursement), hospital parking lot fees, room charges, leboratory fees for hospital patlents, and related charges for services. Each of those revenue-producing program service activities, and the revenue from each, would be listed in Part IV. However, sales of drugs end pharmaceutical supplies to patients not included in the basic room cherge, the sale of gift shop items, end other sales of inventory items consistent with the exempt function of the hospital would be reported on line 10, along with eny inventory sales that are an unrelated trade or business.

Other examples of program service revenue are tuition received by a school, revenue from admissions to e concert or other performing arts event or to e museum, royalties received as author of an educational publication distributed by a commercial publisher, interest income on loans a credit union makes to its members, payments received by a section 501(c)(9) organization from participants or employers of participants for health and welfare benefits coverage, insurance premiums received by a fraternal beneficiary society, and registration fees received in connection with a meeting or convention.

Program service revenue also includes income from program-related investments, which ere investments made for the primery purpose of accomplishing en exempt purpose consistent with the investing organization's exempt status, rather than to produce income. Examples are scholarship loans end low interest loans to charitable organizations, indigents, or victims of a disaster.

Unrelated trade or business activities (not including any special fundraising events or activities) that generate fees for services may also be program service activities. A social club, for example, should report as program service revenue the fees it charges both members and nonmembers for the use of its tennis courts and golf course.

Line 3.—Membership dues and assessments.—Enter members' and 'effiliates' dues and assessments that are not contributions. Dues to a charitable organization are a contribution to the extent they are more than the monetary value, of membership benefits to the dues payer, whether or not used. (See Revenue Rulings

54-565, 1954-2 C.B. 95, end 68-432, 1968-2 C.B. 104.)

Examples of such benefits include subscriptions to publications, newsletters (other than one about the organization's ectivities only), free or reduced-rate edmissions to events the organization sponsors, the use of its facilities, end discounts on articles or services that both members and nonmembers can buy. In figuring the value of membership benefits, disregard other intangible benefits, such as the right to ettend meetings, vote or hold office in the organization, and the distinction of being a member of the organization.

When a member pays dues primarily to support the organization's activities, rather than to derive benefits of more than nominel monetary velue, that dues payment represents a contribution. The aveilability of benefits worth more then a nominal amount shows that the intent in paying the dues was to receive those benefits and not to make a contribution.

For membership organizations other than those described in section 501(c)(3), members generally receive benefits or consideration in return for dues; therefore, dues in that situation are not contributions and should be reported on line 3. This is perticularly true of organizations described in sections 501(c)(5), 501(c)(6) or 501(c)(7), elthough benefits to members may be indirect.

Line 4.—Interest on savings and temporary cash investments.—Enter the emount of Interest income from savings end temporary cash investments. See the instructions for line 46 for definitions.

Line 5.—Dividends and interest from securities.—Enter the amount of dividend and interest income from debt and equity securities (stocks and bonds) of the type reportable on line 54. Do not include any capital gains dividends reportable on line 8. See the instructions for line 2 for reporting income from program-related investments.

Line 6(a).-Gross rents.-Enter the gross rental income for the year from investment property reportable on line 55. Do not include amounts that represent income from an exempt function (program service) which should be reported on line 2 (and the related expenses which should be reported in column (B) of Part II). For example, an organization whose exempt purpose is to provide low rental housing to persons with low income would receive exempt function income from such rentals. Renting office space or other facilities or equipment to unaffiliated exempt organizations is not income from an exempt function (and should be reported on line 6(a)) unless the charge is well below the fair rental value of the property, and the lessor's purpose in charging less than the wfair rental value was to help the lessee carry out its exempt purpose. Only for purposses of completing Form 990, treat income from renting property to affiliated exempt organizations as exempt function income (program service revenue) and report it on line 2.

Line 6(b).—Rental expenses.—Enter the expenses paid or incurred for the income reported on line 5(a). Include depreciation if it is recorded in the organization's books and records.

Line 6(c).—Net rental income (loss).— Subtract line 6(b) from 6(a). Show any loss in parentheses.

Line 7.—Uther investment income.— Enter the amount of investment income not reportable on lines 4 through 6 and describe the type of income in the space

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provided or in an attachment, The Income should be the gross amount derived from investments reportable on line 56. Include, for example, royalty Income from mineral interests owned by the organization. However, do not include income from program-related investments (see instructions for line 2). Also exclude unrealized gains and losses on investments carried at market value (see instructions for line 20).

Lines 8(a)—(c).—Capital gains.—Attach a schedule listing each asset sold or exchanged. Show for each one: (a) date acquired, how acquired, date sold, and to whom sold: (b) gross sales price; (c) cost, other basis, or if donated, value at time acquired (state which); (d) expense of sale and cost of improvements made after acquired and (e) if depreciable property, depreciation since acquired. The schedule should show security transactions separate from the sale of other assets.

Publicly traded securities.—For saled of publicly traded securities through a broke, you may total the gross sales price, the cost or other basis, and the expenses of sale on all such securities sold and report lump-sum figures in place of the defailed reporting required in the paragraph above.

For this return, publicly traded securities include common and preferred stock, bonds (including governmental obligations) and mutual fund shares that ere listed and regularly traded in an over-the-counter market or on an established exchange and for which market quotations are published or otherwise readily available.

You may use average cost basis to figure the organization's gain or loss from sales of securities, to be reported on Form 990. For this purpose, when securities are sold, you may figure gain or loss by comparing the sales price with the average cost basis of the particular security. Do not use average cost basis to figure gain or loss from security sales reportable on Form 990—T.

Report all sales of securities on lines 8(a)—(c) in the column with that heading. Use the "Other" column to report sales of all other types of investments (such as real estate, royalty interests—or partnership interests) and all other capital assets (such as program-related investments and fixed assets used by the organization in its regular activities)

Enter the gross sales price on line 8(a), Part I. Total the cost or other basis (less depreciation), and selling expenses and enter the result on line 8(b). Enter the net gain or loss on line  $8(^{\circ})$  On lines 8(a) and (c) report capital gains dividends, the organization's share of capital gains and losses from a partnership, end capital gains distributions from trusts. Indicate the source on the schedule described above.

Add the gain and/or loss figures reported in the "Securities" column and the "Other" column on line 8(c) and report that total on line 8(c) in the "Total" column. Do not include any unrealized gains or losses on securities carried at market value in the books of account. See the instructions for line 20.

Lines 9(a)-(c).—Special fundraising events and activities.—On the appropriate line enter the gross revenue expenses, and net income from all special fundraising events and activities such as dinners, dances, carnivals, raffles, bingo games, and door to-door sales of merchandise. In themselves, these activities only incidentally accomplish an exempt purpose. Their sole or primary purpose is to raise funds (other than contributions) to finance the organization's exempt activities. This is

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than nominal value (compared to the price charged) in return for a payment higher than the direct cost of the goods or services provided.

These events accomplished generate both

done by offering goods or services of more

These events sometimes generate both contributions and revenue. When a buyer pays more than the value of the goods or services furnished, report that excess on line 1 as a contribution and report the value of the goods or services on line 9 as gross revenue. See the instructions for line 1.

Attach a schedule listing the three largest special events conducted, as measured by gross receipts. Describe the type of each of these three events and indicate for each event the gross receipts, the amount of contributions included in gross receipts (see instructions above), the gross revenue (gross receipts less contributions), the direct expenses, and the net income (gross revenue less expenses). Furnish the same information in total figures for all other special events held that are not among the three largest. Indicate the type and number of the events not listed individually (for example, 3 dances and 2 raffles).

If the above schedule is prepared in columnar format, the total of the gross revenue column will be the amount reportable in the column on line 9(a); the totals of the girect expense column and the net income column will be the amounts reportable on lines 9(b) and 9(c), respectively; and the total of the contributions will be the amount that should be entered in the parentheses outside the column on line 9(a). The latter amount should also be combined with all other direct public support and reported on line 1(a).

If you include arr expense on line 9(b), do not report it on line 10(b) or in Part II.

Lines 10(a)—(c).—Gross profit on sales of inventory.—Enter the gross sales (minus returns and allowances), cost of goods sold, and gross profit (or loss) from the sale of all inventory items, other than those sold in special fundraising events and activities reported on line 9. These inventor tems are ones the organization either facts to sell to others or buys for resale. The latter does not include investments on which the organization expected to profit by appreciation and sale. Report sales of investments on line 8. On line 10 report sales revenue and the related cost of goods sold, whether the sale of the merchandise involved is an exempt function or an unrelated trade or business.

Line 11.—Other revenue.—Enter the amount from Eart IV, line (g). This figure represents the total income from all sources not covered by lines 1 through 10. Each of these revenue-producing activities must be listed in Part IV. Income reportable on line 11 would include interest on notes receivable not held as investments, interest on loans to officers. directors, trustees, key employees and other employees, and royalties that do not constitute investment income or program service revenue.

Line 12.—Total revenue.—Enter the totale of lines 1(d) through 11. If the amount is \$25,000 or less, see instruction I about the short format for small organizations.

Lines 13 through 15.—Program services, management and general, and fundraising expenses.—Organizations that report more than \$25,000 of total revenue on line 12 should complete Part II and then come back to lines 13 through 15. Enter the appropriate amount from the

column (B), (C), and (D) totals reported on line 44, Part II.

If line 12 is \$25,000 or less, you do not have to enter an amount on line 13, 14, or 15 of the Form 990 you file with IRS. However, see instruction D if you use a copy of Form 990 for State reporting purposes.

Line 16.—Payments to affiliates.—This expense classification is used to report certain types of payments to organizations "affiliated with" (closely related to) a reporting agency. Predetermined quota support and dues payments (excluding membership dues of the type described below) by local agencies to their State or national organizations for unspecified purposes, i.e., general use of funds for the national's own program and support services, are to be reported on this line. Purchases of goods or services from affiliates are not reported here but as expenses in the usual manner.

In addition to payments made directly to affiliated organizations, expenses incurred in providing goods or services to affiliates may be reported on line 16 if: (1) the goods or services provided are not related to the program services conducted by the organization furnishing them (for example, where a local organization incurs expenses in the production of a solicitation film for the State or national organization); and (2) the costs involved are not connected with the management and general or fundraising functions of the reporting organization (for example, where a local organization furnishes a copy of its mailing list to the State or national organization, the expense of preparing the copy provided may be reported on line 16, but none of the expenses of preparing and maintaining the local organization's master list).

Federated fundraising agencies (see instructions for line 1(b)) should include in their own support the full amount of contributions received in connection with a solicitation campaign they conduct even though donors designate specific agencies to receive part or all of their individual contributions. These fundraising organizations should report the allocations to participating agencies as awards and grants (line 22) and quota support payments to their State or national organization as payments to affiliates (line 16).

Voluntary awards or grants made by the reporting agency to its State or national organization for specified purposes should not be reported here but on line 22, awards and grants.

Membership dues that represent amounts paid to procure general membership benefits, such as regular services, publications and materials, from other organizations should be reported as "other expenses" on line 43. This would be the case, for example, where a charitable organization pays dues to a trade association comprised of otherwise unrelated members, all of which solicit contributions by mail or telephone. Dues payments by the local charity to its affiliated State or national (parent) organization would usually be reportable on line 16.

NOTE: Properly distinguishing between payments to affiliates and awards and grants is especially important if you use form 990 for State reporting purposes, as discussed in instruction D. If you use Form 990 only for reporting to IRS, payments to affiliated State or national organizations that do not represent membership dues reportable on line 43 (see instructions in the preceding paragraph) may be reported either on line 16 or on line 22 and explained in the required attachment.

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Line 17.—Total expenses.—Organizations reporting \$25,000 or less on line 12, enter the total of line 16 and line 44, column-(A). Other organizations, enter the total of lines 13 through 16.

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Unes 18 through 21.—Fund Balances or Net Worth.—

Line 18.—Excess (deficit) for the pear.—Enter the difference between fines 12 and 17, if line 17 is more than line 12, enter the difference in parentheses.

Une 19.—Fund balances or net worth, beginning of year.—Enter the amount from column (A) of line 74,

Une 20.—Other changes in fund balances or net worth.—'Attach a schedule explaining any changes in fund balances or net worth between the beginning and end of the year that are not accounted for by the amount on line 18. Amounts to report here include adjustments of earlier years' activity and unrealized gains end losses on investments carried at market value, if you use the Unrestricted and Restricted folumns, show transfers between unretricted and restricted funds. The net effect of such transfers would be -O- in the Total column.

Une 21.—Fund balances or net worth, and of year.—Enter the total of lines 18, 19, and 20. The figure in the Total column should equal the amount reported in column (B) of line 74.

#### Part II,—Statement of Functional Expenses—

Organizations that report total revenue of \$25,000 or less on line 12, Part I are required to complete only column (A) of Part II on the Form 990 they file with IRS see instruction I). Those organizations, lowever, may be required to complete all of the columns in Part II for a Form 990 filed with one or more States (see instruction D).

Part II reflects the organization's expenses by object classification (salaries, legal fees, supplies, etc.) allocated into three functions: program services (column (B)); management and general (column (C)); and fundraising (column (D)). These functions are explained below in the intructions for the columns. Do not include in Part II any expense items you must report on lines 6(b), 8(b), 9(b), 10(b), or 16 in Part I.

For reporting to IRS only, use the organization's normal accounting method to eport total expenses in column (A) and to segregate them into functions under columns (B), (C), and (D) (but, see instructions L 2 and D). If the accounting system loes not provide for this type of segregation, a reasonable method of allocation may be used. The amounts reported should be accurate and the method of allocation documented in the organization's ecords.

Expenses which are directly attributable to a particular functional category must be reported in the appropriate column. Expenses which relate to more than one functional category generally should be allocated. For example, alfocate employees' alaries on the basis of each employee's ome for some shared expenses such as occupancy, supplies, and depreciation of effice equipment, use an appropriate basis are each kind of cost. However, you should port some other shared expenses in column (C) only The column instructions below discuss allocating expenses.

Column (A).—Column (A) is the total of columns (B), (C), and (D) for each line fem in Part II. Except for expenses you eport on lines 6(b), 8(b), 9(b), 10(b), and 6 of Park I, you should use column (A) to

report all expenses the organization paid or incurred.

Column (B).—Program services are mainly those activities which the reporting organization was created to conduct and which, along with any activities commenced subsequently, form the basis of the organization's current exemption from tax. They may be self-funded or funded out of contributions, accumulated income, investment income, or any other source.

Program services can also include the organization's unrelated trade or business activities. For example, publishing a magazine is a program service even though it contains both editorials and erticles that further the organization's exempt purpose and advertising, the income from which is taxable as unrelated business income.

If an organization receives a grant to do research, produce an item, or perform a service, either to meet the grantee's specific needs or to benefit the public directly, the costs incurred represent program service expenses. Do not treat these costs as fundraising expenses, even if you report the grant on line 1 as a contribution.

Column (C).—Use column (C) to report the organization's expenses for overall management and functioning, rather than for its direct conduct of fundraising activities or program services. Overall management usually includes the salaries and expenses of the chief officer of the organization and that officer's staff. If part of their time is spent directly supervising program services and fundraising activities, their salaries and expenses should be allocated among those functions. Other expenses to report in column (C) include those for meetings of the board of directors or similar group; committee and staff meetings; general legal services; accounting, auditing, personnel and other centralized services; investment expenses (except those relating to rental income and program-related income—report rental expenses on line 6(b) and program-related expenses in column (B)); general liability insurance; preparation, publication, and distribution of en annual report; and office management.

However, you should report only general expenses in column (C). Do not use it to report costs of special meetings or other activities that relate to fundraising or specific program services,

Column (D).—Fundraising expanses represent the total expenses incurred in soliciting contributions, gifts, grants, etc. Report as fundraising expenses all expenses, including allocable overhead costs, incurred in: (a) publicizing and conducting fundraising campaigns, (b) soliciting bequests, grants from foundations of other organizations, or government grants reportable on line 1(c); (c) participating in federated fundraising campaigns; (d) conducting special fundraising events that generate contributions reportable on line 1(a) in addition to revenue reportable on line 9(b); and de) preparing and distributing fundraising manuals, \_instructions and other materials.

Allocating Indirect Expenses.—Colleges, universities, hospitals, and other organizations that accumulate indirect expenses in various cost centers (such as the expenses of operating and maintaining the physical plant) that are reallocated to the program services and other functional areas of the organization in a single step or in finitiple steps may find it easier to report these expenses in the following optional manner:

First, the expenses of these indirect cost centers may be reported on lines 25

through 43 of the management and general expense column in Part II, along with the expenses properly reportable in that column.

Second, allocate the total expenses for each cost center among program services, managementiand general, and fundraising as a separate item entry on line 43. Other expenses, for each cost center. Enter the name of the cost center on line 43. If any of the cost center's expenses are to be allocated to the expenses listed in Part I (such as the expenses attributable to special fundraising events and activities), enter these expenses as a negative figure in columns (A) and (C). This prevents reporting the same expense on both Parts I end II. If part of the total cost center expenses are to be allocated to columns (B). Program services, and (D), Fundraising, enter these expenses as positive emounts in these columns and as single negative amounts in column (C). Do not make any entries in column (A), Total, for these off-setting entries.

The ebove instructions can be illustrated by the following example. An organization reports \$50,000 of actual management and general expenses and \$100,000 of expenses of an indirect cost center that are to be allocated in part to other functions. The total of lines 25 through 43 of column (C) would be \$150,000 before the allocations were made. Assume that \$10,000 (of the \$100,000 total expenses of the cost center) was allocable to fundraising, \$70,000 to various program services, \$15,000 to management and general functions and \$5,000 to especial fundraising events and ectivities. To report this in Part II under this alternate method:

(1) indicate the cost center, the expenses of which are being allocated, or line 43 "Allocation of (specify) expenses");

(2) Enter a decrease of \$5,000 on the same line in the Total column, representing the special fundraising event expenses already reported on line 9(b) in Part I;

(3) Enter \$70,000 on the same fine in the Program services column;

(4) Enter \$10,000 on the same line in the Fundraising column;

(5) Enter a decrease of \$85,000 on the same line in the Management and general column, representing the allocations to functional areas other than management and general.

After these allocations were made, the column (C) total (line 44(C)) would be \$65,000, consisting of the \$50,000 aggregate amount and the \$15,000 allocation of the aggregate cost center expense to management and general.

The above is an example of a simple one-step allocation that was-used to show how to report the allocation in Part II. This reporting method would actually be needed more in the case of multiple step allocations in which two or more cost centers are involved. The total expenses of the first would be allocated to the other functions, including an allocation of part of these expenses to the second cost center. The expenses of the second cost center would then be allocated to other functions and any remaining cost centers to be allocated, and so on. The greater the number of these cost centers which are allocated out, the more difficult it would be to preserve the identity of the object classification (salaries, interest, supplies, etc.) of the expenses of each cost center. The reporting method described above avoids this problem.

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NOTE: The above instructions are intended only to facilitate the reporting of indirect expenses by both object classification and function. They do not in any way sanction the allocation to other functions of expenses properly reportable as management and general expenses.

Line 22.—Grants and allocations.—Enter the amount of awards and grants to Individuels and organizations selected by the filing organization. United Way and similar fundraising organizations should include allocations to member agencies. Voluntary awards and grants to affiliated organizations for specific (restricted) purposes or projects also should be reported on line 22, but not required payments to affiliates reportable on line 16.

Scholarship, fellowship and research grants to individuals should be reported on line 22. Certain other payments to or for the benefit of individuals may be reportable on line 23 instead. See the instructions for line 23 for specific information.

Only the amount of actual grants and awards should be reported on line 22. Expenses incurred in selecting recipients or monitoring compliance with the terms of a grant or award should be reported on lines 25 through 43.

Attach a schedule of amounts reported on line 22. Show. (a) each class of activity; (b) separate total for each activity; (c) donee's name and address and the amount given; and (d) relationship of donee if related by blood, marriage, adoption, or employment (including employees' children) to any person or corporation with an interest in the organization, such as a creator, donor, director, trustee, officer, etc.

On the schedule, classify activities in more detail than in such broad terms as charitable, educational, religious, or scientific. For example, identify payments for nursing services, jaboratory construction, or fellowships.

if the property's fair market value when the organization gave it is the measure of the award or grant, also show on the schedule: description of the property; its book value; how the book value was determined; and the date of the gift. Any difference between fair market value and book value should be recorded in the organization's books of account.

Line 23.—Specific assistance to individuals.—Enter the amount of payments to or for the benefit of particular clients or patients, including assistance rendered by others at the expense of the filing organization. Do not include grants to other organizations that select the person or persons to receive the assistance available through the use of the grant funds. For example, a payment to a hospital to cover the medical expenses of a particular individual should be reported on line 23, but not a contribution to a Mespital to provide some service to the general public or to unspecified chanty patients. Also, do not include scholarship, fellowship or research grants to individuals even though selected by the grantor organization. Report these grants on line 22 instead.

Attach a schedule showing the total payments for each particular class of activity, such as food, shelter and clothing for indigents or disaster victims; medical, dental and hospital fees and charges; and direct cash assistance to indigents.

Line 24.—Benefits, paid to, or for members.—For an organization giving

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benefits to members or dependents (such as organizations exempt under section 501(c)(8), (9), or (17)), attach a schedule. Show amounts of: (a) death, sickness, hospitalization or disability benefits; (b) unemployment compensation benefits; and (c) other benefits (state their nature). Do not report on this line the cost of employment-related benefits the organization gives its officers and employees. Report those expenses on lines 27 and 28.

Line 25.—Compensation of officers, directors, and trustees.—Enter the total compensation paid officers, directors, and trustees for the year. In Part VI list each one's name and compensation (if any), along with the other information requested.

Each person you list should report this compensation on his or her income tex return, unless the Code specifically excludes any of the payments from income tax. Publication 525, Taxable and Nontaxable Income, may be helpful and is available free from IRS.

You must file Form 941 to report income tax witholding and social security taxes, and must also file Form 940 to report Federal unemployment taxes, unless the organization's exemption letter states that it is not subject to these taxes.

Line 25.—Other salaries and wages.— Enter the total of employees' salaries not reported on line 25.

Line 27.—Pension plan contributions.—Enter the employer's share of contributions that the organization paid to qualified and nonqualified pension plans for the year. Except for Simplified Employee Pension (SEP) plans, complete Form 5500-C, 5500-C, or 5500-C, as appropriate, for your plan and file as a separate return. If you have more than one plan, complete the appropriate form for each plan. File the form by the last day-of the 7th month after the plan year ends.

Line 28.—Other employee benefits.— Enter the amount of your contributions to employee benefit programs (such as insurance, health end welfare programs) that are not an incidental part of a pension plan included on line 27. Also see instructions for Ferm 5500.

Line 29.—Payroli taxes.—Enter the amount of Federal, State, and local payroll taxes for the year, but only those taxes that are imposed on the organization as an employer. This would include the employer's share of FICA taxes, the FUTA tax, State unemployment compensation taxes, and other State and local payroll taxes. Do not include taxes withheld from employees' salaries and paid over to the various governmental units (such as Federal and State income taxes and the employees' shares of FICA tax).

Line 30.—Fees for fundraising.—Enter the organization's fees to outside fundraisers for solicitation campaigns they conducted, or for providing consulting services in connection with a solicitation of contributions by the organization itself.

of contributions by the organization itself.

Line 31.—Accounting fees.—Enter the total accounting and auditing fees charged by outside firms and individuals who are not employees of the reporting organization.

Line 32.—Legal fees.—Enter the total legal fees charged by outside firms and individuals who are not employees of the reporting organization. Do not include any penalties, fines or judgments imposed against the organization as a result of any legal proceedings. Report those expenses on line 43, other expenses.

Line 33.—Supplies.—Enter the total for office, classroom, medical, and other supplies used during the year, as determined

by the organization's normal method of accounting for supplies.

Line 34.—Telephone.—Enter the total telephone, telegram and similar expenses for the year.

Line 35.—Postage and shipping.—Enter the total emount of postage, parcel delivery, trucking and other delivery expenses, including the cost of shipping materials.

Line 36.—Occupancy.—Enter the total amount paid or incurred for the use of office space or other facilities, heat, light, power, and other utilities (other than those reported on line 34), outside janitorial services, mortgage interest, real estate taxes, and similar expenses. Do not include depreciation (reportable on line 42) or any salaries of your own employees (reportable on line 26).

Line 37.—Equipment rental and maintenance.—Enter the cost of renting and maintaining office equipment, except for automobile and truck explines reportable on lines 35 and 39.

Line 38.—Printing end publications.— Enter the printing and related costs of producing the reporting organization's own newsletters, leaflets, films and other informational materials. (However, do not include any expenses, such as salaries or postage, for which a separate line is provided in Part II.) Also include the cost of any purchased publications.

Line 39.—Travel.—Enter the total travel expenses, including transportation costs (fares, mileage allowances and automobile expenses), meals and lodging, and per diem payments.

Line 40.—Conferences, conventions and meetings.—Enter the total expenses incurred by the organization in conducting meetings relating to its activities, include such expenses as the rental of facilities, speakers' fees and expenses and printed materials, but not the salaries and travel expenses of the reporting organization's own officers, directors, trustees and employees who participate. Also include the registration fees (but not travel expenses) paid for sending any of the organization's staff to conferences, meetings or conventions conducted by other organizations.

Line 41.—Interast.—Enter the total interest expense for the year, excluding any interest attributable to rental property (reported on line 6(b)) or any mortgage interest treated as occupancy expense on line 36.

Line 42.—Depreciation, depletion, etc.—
If your organization records depreciation, depletion, and similar expenses, enter the total for the year. Include any depreciation (amortization) of leasehold improvements. If you record depreciation, attach Form 4562, Depreciation, or a schedule showing: (a) description of property; (b) date acquired; (c) cost or other basis (exclude land); (d) depreciation allowed or allowable in earlier years; (e) method of computation; (f) rate (percentage) or life (years); and (g) depreciation this year.

If you claim a deduction for depletion, attach a schedule explaining the deduction.

Line 43,—Other expenses.—Indicate the type amount of each significant expense for which a separate line is not provided. Report all other miscellaneous expenses as a single total. Expenses that might be reported here include investment counselling and other professional fees not reportable on lines 30 through 32; penalties, fines and judgments; unrelated business income taxes, and real estate taxes not attributable to rental property or

reported as occupancy expenses. Attach a chedule if more space is needed.

Some States that accept Form 990 in natisfaction of their filing requirements may require that certain types of misceltaneous expenses be itemized regardless of amount. See instruction D.

-Total functional expenses. Add lines 22 through 43 and enter the totals in columns (A), (B), (C), and (D). Report the column (B) total on line 13 of Part I, the column (C) total on line 14, and the column (D) total on line 15.

#### Part III.—Statement of Program Services Rendered-

Provide the information specified in the instructions above line (a) of Part III for ach of the four largest program service ectivities (as measured by total expenses incurred) that were conducted by the filing organization. If part of the total expenses organization, if part of the total expenses if any programs service consists of grants and allocations reported on line 22, indi-tate the amount of the grants and alloca-tions in the narrative description of that

Attach a schedule that lists the organiation's other program service activities and the total expenses incurred in conection with each. The detailed information required in Part III for the four largest activities is not required for the activities sted on the attached schedule.

If the organization reports on line 82 e value of any donated services or use of materials, equipment or facilities it reserved, it can also indicate in Part III the nount received and utilized in connection ith specific program service activities, owever, the applicable amounts should a disclosed only on the lines for the narrative description of the appropriate program services and must not be included the expense column in Part III.

#### art IV.—Program Service Revenue and Other Revenue-

List each revenue-producing program rvice activity and each "other" activity described in the instructions for lines 11. Enter the gross revenue (that is, without subtracting any related ex-penses) from each such activity in the oper column Line (a) is to be used only r reporting fees from government tencies that do not constitute grants eportable on line 1(c) of Part I. Report the total of each column on lines (f) and (g) of Part IV and on lines 2 and 11 of art I.

#### art V.—Balance Sheets-

All organizations must complete columns ) and (B) to the extent applicable, nalter organizations filing Form 990 with S are not required to complete all line ms in those two columns, as explained by instruction I and the information in the Part V heading on page 3 of the

Columns (C) and (D) are optional for porting to IRS, although some States that accept Form 990 in place of their own forms may require that those columns e completed on the Form 930 filed with am Some States may also require aller organizations to complete the enbalance sheet instead of only those lines specified in instruction I. See instruction D for more information about comgting a Form 990 to be filed with any ite or local government agency.

When any line item in Part V calls for chedule to be attached, a schedule is

required only for the end of year balance sheet figure reported in column (B). Similarly, when space is provided to the left of column (A) for reporting any receivables or depreciable assets and the related allowance for doubtful accounts or accumulated depreciation, enter the end of year figures.

Line 45.—Cash non-interest bearing-Enter the amount of cash on deposit in ehecking accounts, deposits in transit, change funds, petty cash funds, or any other non-interest bearing account. Do not include advances to employees or officers or refundable deposits paid to suppliers or others

Line 46.—Savings and temporary cash investments.—Enter the total of cash in savings or other interest bearing accounts and temporary cash investments, such as money market funds, commercial paper, certificates of deposit, and U.S. Treasury bills or other governmental obligations that mature in less than one year.

Line 47.—Accounts receivable.the total accounts receivable (reduced by the corresponding allowance for doubtful accounts) that arose from the sale of goods and/or the performance of services. Claims against vendors or refundable deposits with suppliers or others may be reported here if not significant in amount. (Otherwise, raport them on line 58, other assets.) Any receivables due from officers, directors, trustees, or key employees must be reported on line 50. Receivables. (including loans and advances) due from other employees should be reported on

Line 48.—Pledges receivable. the total pledges receivable recorded as of the beginning and end of year, reduced by the amount of pledges estimated to be uncollectible.

Line 49.- Grants receivable. - Enter the total grants receivable from governmental agencies, foundations, and other organizations as of the beginning and end of the year.

Line 50.--Receivables due from officers, directors, trustees, and key employees.— All receivables due from officers, directors, trustees, and key employees and all secured and unsecured loans to such persons must be reported on line 50 and in an attached schedule described below. The term "key employees" refers to the chief administrative officers of an organization (such as an executive director or chancellor), but does not include the heads of separate departments or smaller units within an organization.

In the required schedule, report each loan separately, even if more than one loan. was made to the same person or the same terms apply to all loans made.

Receivables that are subject to the same terms and conditions (including credit limits and rate of interest) as receivables due from the general public and that arose during the normal course of the organization so operations may be reported as a single total for all the officers, directors. trustees, and key employees. Travel advances made in connection with official business of the organization may also be reported as a single total.

However, salary advances and other advances for the personal use and benefit of the recipient and receivables subject to special terms or arising from non-typical transactions must be reported as separate loans for each officer, director, etc.

Attach a schedule that shows the following information (preferably in columnar form) for each loan or other receivable outstanding at the end of the year that must be reported separately in accordance with the above instructions

- (a) Borrower's name and title;
- (b) Original amount;
- (c): Balance due: (d) Maturity date;
- Repayment terms,
- Interest rate:
- Security provided by the borrower; Purpose of the loan; and
- Description and fair market value of the consideration furnished by the lender (for example, cash— \$1,000; or 100 shares of XYZ, Inc. common stock-\$9,000).

The above detail is not required for receivables or travel advances that may be combined and reported in total (see above instructions), but report and identify those totals separately in the attachment.

Line 51.-Other notes and loans receivable.—Enter the combined total of notes receivable and net loans receivable.

Notes receivable:--Enter the amount of all notes receivable not listed on line 50 and not acquired as investments. Attach a schedule similar to that called for in the instructions for line 50. The schedule should also identify the relationship of the borrower to any officer, director, trustee, or key employee of the organization.

For a note receivable from another organization exempt under the same paragraph of section 501(c) as the filing organization, list only the name of the borrower and the balance due. For example, a section 501(c)(3) organization would have to provide the full details of a loan to a section 501(c)(4) organization, but would have to provide only the name of the borrower and the balance due on a note arising from a loan to another section 501(c)(3) organi-

receivable.—Enter amount of loans receivable, less the allowance for doubtful accounts, arising from the normal activities of the filing organization (such as loans by a credit union to its members or scholarship loans by a section 501(c)(3) organization). A schedule of these loans is not required.

Loans to officers, directors, trustees, key employees must be reported on line 50. Loans to other employees should be, reported on line 58.

Line 52.-Inventories for sale or use. Enter the amount of materials, goods and supplies purchased or manufactured by organization and held to be sold or used in some future period.

Line 53.—Prepaid expanses and de ferred charges.—Enter the amount of short term and long-term prepayments of expenses attributable to one or more future accounting periods. Examples include prepayments of rent, insurance, and pension costs, and expenses incurred in connection with a sol citation campaign to be conducted in a future accounting period

Line 54.--Investments--securities.-Enter the book value (which may be market value) of securities held as investments and attach a schedule that lists each security held at the end of the year and indicates whether the security is listed at cost (including the value recorded at the time of receipt in the case of donated time or receipt in the Lase of solutions securities) or end of year market value. Debt securities of the U.S. government may be reported as a single total rather than itemized. Obligations of State and municipal governments may also be reported as a lump-sum total, do not combine these with U.S. government obligations, however

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Line 55.—Investments—land, buildings and equipment.—Enter the book value (cost or other basis less accumulated depreciation) of all land, buildings and equipment held for investment purposes, such as rental properties. Attach a schedule listing these investment fixed assets held at the end of the year.

Line 56.—Investments—other.—Enter the amount of all other investment holdings not reported on line 54 or 55 and attach a schedule of these holdings as of the end of the year. Do not include program related investments (see instructions for line 58).

Line 57.—Land, buildings and equipment.—Enter the book value (cost or other basis less accumulated depreciation) of all land, buildings and equipment owned by the organization and not held for investment. This would include any property, plant and equipment owned and used by the organization in conducting its exempt activities. Attach a schedule listing these fixed assets held at the end of the year.

Line 58.—Other assets.—List each category of assets not reportable on lines 45 through 57. Attach a separate schedule if more space is needed.

One type of asset reportable on line 58 would be program-related investments, which are investments mede primarily to accomplish some exempt purpose of the filing organization rather than to produce learners.

Line 59.—Total assets.—Enter the total of lines 45 through 58.

Line 60.—Accounts payable and accrued expenses.—Enter the total of accounts payable to suppliers and others and accrued expenses, such as salanes payable, accrued payroli taxes, and interest payable.

Line 61.—Grants, payable.—Enter the unpaid portion of grants and awards that the organization has made a commitment to pay other organizations or individuals, whether or not the commitments have been communicated to the grantees.

Line 62.—Support and revenue designated for future periods.—Enter the amount of contributions, governmental fees or grants, grants from foundations or other organizations, and other fees and support that contributors or grantors have designated as payable for or applicable to one or more future years, either by the terms of the gift or by the terms of the contract or other arrangement. Do not include any amounts restricted for future use by the filing organization's own governing body. Attach a schedule listing the total amount of each contribution or grant designated for one or more future periods and showing the amount applicable to each future period.

Line 63.—Loans from officers, directors, trustees and key employees.—Enter the unpaid balance of loans received from officers, directors, trustees and key employees (see the instructions for line 50 for definition). For loans outstanding at the end of the year, attach a schedule that provides (for each loan) the name and title of the lender and the information listed in items (b) through (i) of the instructions for line 50.

Line 64.—Mortgages and other notes payable.—Enter the amount of mortgages and other notes payable at the beginning and end of year. Attach a schedule Showing, as of the end of the year, the total amount of all mortgages payable and, for each non mortgage note payable, the name of the lender and the other infor-

mation specified in items (b) through (l) of instruction 50.

Line 65.—Other Habilities.—List and show the amount of each liability not reportable on lines 60 through 64. Attach a separate schedule if more space is needed.

Line 66—Total liabilities.—Enter the total of lines 60 through 65.

Lines 67 through 74.—Fund Balances and Net Worth—

Organizations using fund accounting—
If the organization uses fund accounting, check the box above line 67 and complete lines 67 through 70 to report the various fund balances. Also complete line 74 to report the sum of the fund balances and line 75 to report the sum of the total liabilities and fund balances.

Organizations not using fund accounting, see the instructions under that heading (below) for completing the net worth section. Under fund accounting, an orga-nization segregates its assets, liabilities, and net worth into separate funds according to externally imposed restrictions of the use of certain assets, similar designa-tions by the organization's governing board, and other amounts that are unre-stricted as to use. Each fund is like a separate entity in that it has a self-balancing set of accounts showing assets, liabilities, equity (fund balance) "Income," and expenses. Since these funds are actually part of a single entity, they are all included in that organization's own financial statements. Similar accounts in the various funds may or may not be consolidated in those statements according to the organization's preference and practice. Parts I, II, and V of this form, however, require such consolidation. Recognition of the separate funds and the net changes within the various funds during the year is accomplished by the fund balances section (lines 67 through 70) of the balance sheet.

Some States that accept Form 990 as their basic report form may require a separate statement of changes in fund balances. See instruction D.

Line 67.—Current funds.—Enter the sum of the fund balances per books of the current unrestricted fund and the current restricted fund.

Line 68.—Land, building and equipment fund.—Enter the fund balance per books for the land, building and equipment fund (plant fund).

Line 69.—Endowment fund.—Enter the total of the fund balances for the permanent endowment fund and any term endowment funds. Annuity and life income fund balances may be reported here if not significant in amount or on line 70. Do not include the fund balances of any quasiendowment funds (funds functioning as endowment) or other internally designated funds.

Line 70.—Other funds.—Enter the total of the fund balances for all funds not reported on lines 67 through 69. Indicate the type of fund in the space provided or on an attachment if more than one fund is involved. On the atttachment, show the beginning and end of year fund balance for each fund listed.

Organizations not using fund accounting—if the organization does not use fund accounting, check the box above line 71 and report net worth account balances on lines 71 through 74. Also complete line 75 to report the sum of the total Ilabilities and net worth.

Line 71.—Capital stock or trust principal.—For corporations, enter the balance per books for capital stock accounts. Show par or stated value (or for stock with no par or stated value, total amount received upon issuance) of all classes of stock is sued and, as yet, uncancelled. For trusts, enter the amount in the trust principal or corpus account.

Line 72.—Paid-in or capital surplus.— Enter the balance per books for all paidin capital in excess of par or stated value for all stock issued and, as yet, uncancelled. If stockholders or others gave donations that the organization records as paid-in capital, include them here. Any current year donations you include on line 72 must also be reported in Part I, line 1.

Line 73.—Retained earnings or accumulated income.—For a corporation, enter the balance in the retained earnings or similar account, minus the cost of any corporate treasury stock. For trusts enter the balance per books in the accumulated income or similar account.

Line 74.—Total fund balances or net worth.—For organizations that use fund accounting, enter the total of lines 67 through 70. For all other organizations, enter the total of lines 71 through 73. The beginning of the year fighter in column (A) should be carned over to the Total column in Part 1, line 19. The end of year figure in column (B) should agree with the figure on line 21 of the Total column in Part 1.

Line 75.—Total liabilities and fund balances/net worth.—Enter the total of lines 66 and 74. That figure must equal the figure for total assets reported on line 59 for both the beginning and end of yeer.

### Part VI.—List of Officers, Directors, and Trustees—

List each of the organization's officers, directors, trustees, and other officials with similar responsibilities. Show the compensation, if any, the organization paid each one during the period covered by the return.

Column (E).—Enter amounts that the récipients must report as income on their separate income tax returns. Examples include amounts for which the recipient did not account to the organization, or allowances that were more than the payee spent on serving the organization.

#### Part VII.—Other Information—

Line 76.—Change in activities.—Attach a statement explaining any significant changes in the kind of activities the organization conducts to further its exempt purpose. These new or modified activities would be those not listed as current or planned in your application for recognition of exemption; or those not already made known to IRS by a letter to your key distinct director or by an attachment to your return for any earlier year. Besides describing new activities or changes to current ones, also describe any major program activities that are being discontinued.

Line 77.—Changes in organizing or governing documents.—Attach a conformed copy of any changes to the articles of incorporation, constitution, trust instrument, or other organizing document, or to the bylaws or other governing document.

A "conformed" copy is one that agrees with the original document, and all amendments to it. If the copies are not signed, they must be accompanied by a written declaration signed by an officer authorized to sign for the organization, certifying that they are complete and accurate copies of the original documents.

Photocopies of articles of incorporation showing the certification of an appropriate State official need not be accompanied by such a declaration. See Rev. Proc. 68-14, 1968-1 C.B. 768, for more information.

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When a number of changes are made, end a copy of the entire revised organizng instrument or governing document,

Une 78.—Unrelated business income.—See general instruction C.2 for a description of unrelated business income and the Form 990—T filing requirements for section 501(c) organizations having such income. Items of income and expense reported on Form 990—T must also be reported on Form 990 when the organization is required to file both forms.

Line 79.—Liquidation, dissolution, termination, or substantial contraction.—If there was a liquidation, dissolution, termination, or substantial contraction, attach a statement explaining which took place.

For a complete liquidation of a corporation or termination of a trust, write "Final Return" at the top of the organization's Form 990. On the statement you attach, show whether the assets have been disributed and the date. Also attach a cerdified copy of any resolution, or plan of liquidation or termination, etc., with all amendments or supplements not already filed. In addition, attach a schedule listing: the names and addresses of all persons who received the assets distributed in liquidation of termination, the kinds of assets distributed to each one, and each

A substantial contraction is a partial iquidation or other major disposition of assets, except transfers for full consideration or distributions from current income. A major distribution of assets means any disposition for the tax year that is:

asset's fair market value.

(a) at least 25% of the fair market value of the organization's net assets when the tax year began; or

(b) one of a series of related dispositions begun in earlier years that together add up to at least 25% of the net assets the organization had at the beginning of the tax year when the first disposition in the series was made. Whether a major disposition of assets took place through a series of related dispositions is determined by the facts in each case.

Line 80.—Relation to other organizations.—Answer "Yes" if most of the organization's governing body, officers, trustees, or membership are also officers, directors, trustees, or members of any other organization.

Disregard a coincidental overlap of membership with another organization (that is when membership in one organization is not a condition of membership with another organization). For example, assume that a majority of the members of a section 501(c)(4) civic organization also belong to a local chamber of commerce described in section 501(c)(5). The civic organization should answer "No" on line 80 if it does not require its members to belong to the chamber of commerce.

Also disregard affiliation with any statewide or nationwide organization. Thus, the civic organization in the above example would still answer "No" on line 80 even if it belonged to a State or national federation of similar organizations.

Line 21.—Expenditures for political purposes.—A political expenditure is one intended to influence the selection, nonination, election, or appointment of anyone to a Federal, State, or local public office, or office in a political organization, or the election of Presidential or Vice Presidential electors. Whether the attempt succeeds does not matter.

An expenditure includes a payment, distribution, loan, advance, deposit, or gift of money, or anything of value. It also includes a contract, promise, or, agreement to make an expenditure, whether or not legally enforceable.

Section 501(c) organizations must file Form 1120-POL if their political expenses and their net investment income both exceed \$100 for the year.

Section 501(c) organizations that maintained separate segregated funds described in section 527(f)(3) should refer to the instructions for Form 1120–POL for filing requirements.

Une 82—Donated services or facilities.—Since Form 990 is open to public inspection, you may want the return to show consubutions the organization received in the form of donated services or the use of materials, equipment or facilities at less than fair rental value. If so, and if the organization's records either show the amount and value of such items or give a clearly objective basis for an estimate, you may enter the information on line 82. IRS does not require any organization to keep such records. Do NOT include the value of such items in Part II or II or In the expense column in Part III. However, you may indicate the value of donated services or use of materials, equipment or facilities in Part III in the narrative description of program services rendered. See the instructions for Part III.

Line 83.—Saction 501(c) (5) or (6) organizations.—Attempts to influence the opinion of the general public, or any segment of the general public, on legislative matters or referendums constitute grassroots lobbying. Such lobbying may be explicit as in an advertisement that urges the public to contact legislators for the purpose of proposing, supporting, or opposing legislation. Grassroots lobbying may also be implicit in any advertisement or other communication directed at the public if the communication is an attempt to mold public opinion on a legislative matter or referendum. Any lobbying directed at the members of the organization is not grassroots lobbying. Lobbying directed at "potential" members, employees of members, or stockholders of members would be grassroots lobbying. See section 1.162—20(c) of the Income Tax Regulations for a discussion of grassroots lobbying.

Line 84.—Section 501(c)(7) organizations.—A section 501(c)(7) organization may receive up to 35% of its gross receipts, including investment income, from sources outside its membsership and remain tax exempt. Part of the 35% (up to 15% of gross receipts) may be derived from public use of a social club's facilities.

For this purpose, "gross receipts" are the club's income from its usual activities. The term includes charges, admissions, membership fees, dues, assessments, investment income (such as dividends, rents, and similar receipts), and normal recurring capital gains on investments. Gross receipts do not include initiation fees and capital contributions, or income such as from the club's selling its clubhouse. Although gross receipts usually do not include initiation fees, these should be included for college fraternities or sororities or other organizations that charge membership initiation fees, but no annual dues-

if the 35% and 15% limits do not affect the club's exempt status, include the income from line 84(b) on the club's Form 990-T

Section 501(i) provides that, for tax years beginning after October 20, 1976, a section 501(c)(7) organization cannot be exempt from income tax if any written policy statement, including the governing instrument and bylaws, provides for discrimination on the basis of race, color, or religion. Public Law 96–601 (enacted December 24, 1980) amended section 501(i) to allow social clubs to retain their exemption under section 501(c)(7) even though their membership is limited (in writing) to members of a particular religion if; (1) the social club is an auxiliary of a fraternal beneficiary society which is exempt under section 501(c)(8); or (2) the social club's membership limitation is a good faith attempt to further the teachings or principles of that religion, and the limitation is not intended to exclude individuals of a particular race or color.

Une 85,—Section 501(c)(12) organizations.—For purposes of section 501(c) (12), the term "gross income" means gross receipts minus cost of goods sold.

For a mutual or cooperative telephone company, "gross income" does not include amounts received or accrued from another telephone company for completing long distance calls to or from or between the telephone company's members.

Line 86.—Public interest law firms.—For a public interest law firm exempt under section 501(c)(3) or 501(c)(4), attach a statement that lists the cases in litigation, or that have been litigated during the year. For each case, describe the matter in dispute and explain how the litigation will benefit the public generally. See Rev. Proc. 71–39. 1971–2 C B 575. Also attach a report of all fees sought and recovered. See Rev. Proc. 75–13, 1975–1 C.B. 662, about acceptance of attorney's fees.

Line 87.—List of States.—List each State with which you are filing a copy of this return in full or partial satisfaction of State filing requirements.

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ULS GOVERNMENT PRINTING OFFICE 1981-0-343-047

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### APPENDIX F

SPECIAL 990 HARDCOPY REQUEST FOR SAMPLE
Letter of Request (Example)
List of Sample Organizations (by IRS Regions)

March 27, 1981

Director, IRS Service Center Philadelphia, Pennsylvania 19255

Dear Sir:

I would like to request from your office, copies of the <u>latest</u> return of the <u>Public Inspection</u> version of Form 990 filed for the <u>enclosed</u> list of organizations.

We are aware that we will be charged \$1.00 (one dollar) for the first page and 10¢ (ten cents) for each subsequent page in reproduction costs. Please do not send copies of reference materials, send only the Form 990.

If you have any questions, please feel free to call our toll-free number, (800) 638-6595, and ask for Sandra Daughton or John Francois. Thank you very much for your assistance.

Sincerely,

Charles A. Darby Project Director

CAD/els

Mailed: 3-27-81

ANDOVER, MA	(23)	
Boston Ballet Inc.	MA	042312734
Boston Visual Artists Union Inc.	MA	042530266
Chamber Music Society	MA	237296008
Childrens Dance Theatre of Concord	MA	042581593
Childrens Theatre of Portland Maine Inc	me ,	010211786
Connecticut Opera Assoc. Inc.	CT	060600104
Currier Gallery of Art	NH	020223322
Dance Gallery Assn.	MA	910934551
Dance in Maine	ME	010347213
Essex Institute	MA	042104174
John Oliver Chorale Inc.	MA	042627738
Museum of American Architecture Inc.	MA	042673583
Museum of Fine Arts	MA -	042103607
Nashua Symphony Assoc.	NH	026012500
New England New Media Inc.	VT	030263396
Palindrome Productions Trust	MA	237357936
Penobscot Marine Museum	ME	016015647
Portland Stage Company Inc	<b>МЕ</b> .	510143171
Rhode Island Philharmonic Orchestra	RI .	050267451
Theatre Workshop Boston Inc.	MA	046144726
Tomaquag Indian Memorial Museum The	RI	050352796
Two Penny Circus, Inc.	VT .	237352665
WEUW Inc.	MA	237247980



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Alabama Shakespeare Festival Inc .	AL	630652734
Alice People Inc	FL ~	510166803
Arts Festival Association of Atlanta Inc	GA	586013576
Atlanta Arts Alliance Inc/Atlanta Children's Theatre	GA	580633971
Charlotte Chamber Music Workshop	NC ,	581319198
Florida Studio Theatre Inc	F	237362760
Huntsville Symphony Orchestra Guild Inc	AL	237185762
Macon County Fine Arts Manifesto Inc	AL .	630739544
Metropolitan Museum and Art Center Inc	FL	591052749
Mississippi Opera Association Inc	MS	237113188
Montgomery Museum of Fine Arts Association	AL	636049847
Raleigh Chamber Music Guild	NC .	566062669
Theatre of the Stars Inc	GA	581049973
Womans Art Inc	TN	581379475

ATLANTA,

GEORGIA

(14)

	Arkansas Opera Theatre Inc	AR	23	7386026
	Artspace Incorporated	NM		0257757
•	Baton Rouge Symphony Association	LA		6001959
	• ,			
	Brazosport Museum of Natural Science	TX -	. /4	1736046
•	Center for New American Media Inc	LA	72	0860902
	Colorado Chorale	CO	84	6077998
	Contemporary Arts Association of Houston	ХŢ	, 74	1093771
٠	Denver Art Museum Inc	co	84	6038240
	Fine Arts Center of Hot Springs Arkansas	AR	23	7374158
	Garland Symphony Orchestra Association Inc	ΧT	75	1592443
	Kanza Society Inc	KS	. 48	0859735
	Lawton Philarmonic Society Inc	OK	73	6103649
	Lubbock Cultural Affairs Councils Inc	ТX	23	7015858
	Music Theatre of Wichita Inc	KS	48	0785658
	Norman Arts and Humanities Council	OK ,	. 73	1051578
	Oklahoma County Historical Society	OK	<del>-,</del> 73	1045941
	San Angelo Symphony Society	ТX	75	6003857
	Soutwest Center for Educational Television	. TX	74	1902336
	Texas Arts and Crafts Foundation	TX	23	7448955
	Tulsa Opera Inc	OK	73	0643311

AUSTIN, TX

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cincinnati, oh.u	O = (14)	/
Cantata Academy of Metropolitan Detroit	MI	237063315
Cincinnati Muŝeum of Natural History	OH	310559889
Elkhart Symphony Society Inc	IN	510181701
Indianapolis Museum of Art	IN	350867955
J B Speed Art Museum	KY	610444823
Kenneth Jewell Chorale	MI	386107367
Michigan Museums Associations	MI	237289158
National Band Camp Inc	IN	356041994
New Organization for the Visual Arts	OH	341126333
Ohio Chamber Ballet	ОН	341110139
Opus I Chamber Orchestra	ОН	341175524
Peninsula Arts Appreciation Council	MI	237322412
Rebirth Inc (C/O Strata Associates)	MI	382204857
Voing Audiences of Indiana Inc	IN ·	351148812

# FRESNO, CA (34)

American Harp Society Inc. Los Angeles Chapter	CA	237155500
Ballet West	UT	870264274
Blake Street Hawkeyes, The	CA	942422403
California Chamber Symphony Society of Ca.	CA	952157058
Carmel Bach Festival Inc	CA	941434628
Centro Cultural de la Raza Inc.	CA ~	953010728
Choreographics, Inc.	CA	942495945
Coleman Chamber Music Assoc. of Pasadena Ca.	CA	951579032
Craft and Folk Art Musuem Incorporating	CA	237442244
the Egg an		880146956
For the Love of Jazz	NV	
Hawaii Film Board '	HI	510160346
Kalihi Palama Culture and Arts Society Inc.	HI	237154899
Kronos Performing Arts Ássoc.	CA	237444956
La Raza Silk Screen Center Inc.	CA	942239193
Les Nickeletts Inc.	CA	510203843
Living Gallery Inc	CA	953202481
Long Beach Symphony Assoc.	CA	956004958
Los Angeles Institute of Contemporary Art	CA	237374150
Los Angeles Master Chorale Assoc.	CA	952315682
Margaret Jenkins Dance Studio Inc	CA	942287039
Maturango Museum of Indian Wells Valley	CA .	952232881
Meadows Playhouse	NV -	510189702
Neighborhood Teenage Music Center	CA	953173851
Pacific Coast Performing Arts Foundation	CA.	237389154
Pilipino Creative Center Inc	CA	942220191

San Francisco Arts and Letters Foundation	CA	237405262
San Francisco Ballet Assoc.	CA	941415298
San Francisco Museum of Art	CA Î	941156300
Santa Barbara Symphony Orchestra Assoc.	CA '	952104089
Tempe Historical Society	AZ	860268334
West Coast Theatre Company Inc	CA	952775551
William Hall Chorale	CA	956196035
World Print Competition	CA	942212815
Youth Music Foundation Ltd.	NV	942439697

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HOLTSVILLE, NY (50)

	Afro-American Total Theatre Arts Found. Inc	NY	132683867
	Amas Repertory Theatre Inc	NY	237057226
	American Dance Guild	NY	237009390
	American Mime Inc	NY .	237126812
	Art Without Walls Free Space Inc	ŊŸ	237344352
ì	Balkan-Arts Center Inc	° NY	237379877
	Brooklyn Arts and Cultural Association Inc	NY	237072915
1	Buffalo Fine Arts Academy	NY	166001555
l	Catskill Symphony Orchestra	NY	237444664
	Center for Building Conservation	NY .	152972751
ı	Center for Positive Thought Inc	NY	160990006
	Circle Repertory Theatre Co. Inc	NY	132731729
}	Civic Musical Society of Utica Inc	NY	160905982
)	Composers Forum Inc	NY	237126815
	Concerted Effort Inc	NY	222270536
1	Don Wagoner Foundation Inc	NY	237218905
1	Dance Theatre Foundation Double Image Theater Inc Foundation for Baroque Music Inc	NY NY NY	132584273 510196970 136160981
	Foundation for the Community of Artists Inc	NY	2371.20575
	Franklin Furnace Archive Inc	NY	132879766
	Gallery Association of New York State Inc	Ny	160992358
	Greater Paterson Arts Council	- NJ	222208466
ì	•	. NY	132829756
,	naleakala lin	NY	133040719
ì	Hieronymus Foundation Inc	NY '	136115651
}	Hudson River Museum at Yonkers	ИТ	,
1	Institute for the Development of Evolutive Archite	NY	160179619
•	**************************************	NY .	.132614483
Г	N.C.		

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Jewish Museum	NY	,	136146854
Lake George Arts Project Inc	NY		141596748
Middlesex County Regional Council for the Arts	NJ	•	222014553
Millennium Film Workshop Inc	NY	•	237003128
Museum of Broadcasting	NY	•	132805582
Museum of Modern Art	NY		131624100
Museum of the City of New York	NY		131624098
Naumburg Orchestral Concerts Inc New Amsterdam Anniversary Foundation, Inc New Day Repertory Company Inc	NY NY NY	٨	131924971 510139233 222281154
Original Ballets Foundation Inc	NY		132773475
Other Theatre Inc	NY	Þ	136216301
Outcat Productions Inc	·NY		237375785
Pro Arte Chamber Orchestra of New York Inc	NY		237359744
Rensselaer County Junior Museum	NY		141443197
Riverdale Choral Society	NY		237259940
Sea Cliff Chamber Players Inc	NY		112346771
Solomon R Guggenheim Foundation	NY		135562233
Street Theater Inc	NY		132686036
Syracuse Society for New Music Inc	NY,		510198960
stchester Chorale Inc	NY	,	237026863
5 by 2 Dance Company Inc	NY	•	132763810



Mailed: 3-27-81

Page 1 of 1

## KANSAS CITY, MO (9)

Art Institute of Chicago	IL	362167725	
Eileen Boevers Performing Arts Work.	» IL	362993969	
Ensemble Espanol	, IT	510192548	
Imagination Theater Inc	IL	362808346	
Metro Theater Circus	MO	237309552	
New Wave Corporation	МО	431026021	
St. Louis Art Museum	MO	436055644	
St. Nicholas Theater Company	ı ır	237381147	
Travel Light Theatre Company	IL	237402425	

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### OGDEN, UTAH ( 22)

Allied Arts of Seattle Inc	WA	910847034
Artreach Milwaukee Inc	WI	510188160
Commedia Inc	MN.	411274849
Compas Inc	MN	411228092
Cooperative Arts Council of Clark County	WA	510169447
Duluth Art Institute Assoc.	MN	410945449
Fresh Air Inc	MN	. 237401827
Guthrie Theatre Foundation	MN	410854160
Intiman Theatre	WA	237328597
Oregon Coast Council of the Arts	OR	930696250
People's Theatre Inc	WI	510178285
Play Wrights Lab Inc.	MN	416170139
Portland Art Assoc.	OR	930391604
Rochestra Civic Music Guild .	MN	510158995
Saint Paul Chamber Orchestra Society	MN	410829498
Seattle Art Museum	WA	910640788
Seattle Repertory Theatre	WA	910756535
Society of Fine Arts Inc.	MN	416045451
Spokane Jazz Society	WA	510185433
Tacoma Actors Guild	WA .	911022378
The Dakota Theatre Caravan Inc	SD (	460353726
Walker Art Center Inc	MN	410693929

PHILADE	LPHIA, PA.	(17)
Abington Art Center Inc	, <b>PA</b>	231633530
Adhibit Committee Inc	DC	237303125
American Women Composers Inc	DC	521090412
Baltimore Symphony Orchestra Ass	soc. Inc. MD	520629696
Berks: Community Television	PA	232016837
Carter Family Memorial Musić Cen	ter Inc VA	541119044
Fairmount Park Art Association	PA	231367631
Music at Gretna Inc	PA	232137025
National Federation of Community casters Inc	Broad- DC	, 521060366
Orchestra Society of Philadelphi	a PA	236408772
Philadelphia Art Alliance.	PA	231352276
Photoimagers Guild	PA	251379752
Pittsburgh Chamber Music Society	Inc. PA	256067677
Skye Pictures Inc	DC	510204564
Strand-Capitol Performing Arts Co	enter Inc PA	232053382
Virginia Beach Arts Center	<b>VA</b>	237112328
Washington Drama Society Inc	DC	530246894

APPENDIX G

QUESTIONNAIRE COMPLETION GUIDES

ASOL Completion Guide

ASOL Questionnaire and Definitions

OA Completion Guide

OA Questionnaire and Definitions

TCG Completion Guide

TCG Questionnaire and Definitions

# QUESTIONNAIRE COMPLETION GUIDE FOR MEMBERS OF THE AMERICAN SYMPHONY ORCHESTRA LEAGUE

The enclosed questionnaire for the NEA's Annual Economic Data Series has been designed and pretested to request information in a manner compatible, to the extent possible, with current recordkeeping and accounting practices of performing arts organizations. The data items and definitions contained in the annual membership surveys of several key service organizations, including the American Symphony Orchestra League, have been closely examined for their potential usefulness in meeting the NEA's data needs. In many cases, these items and definitions have been incorporated directly or with only slight modification into our questionnaire.

This guide has been provided to assist you in identifying those items on the ASOL Comparative Statistical Report for the 1979-80 season which are parallel to items on our questionnaire so that its completion can be less burdensome to you. The attached pages depict the relevant items from our questionnaire with the comparable item numbers from the ASOL questionnaire indicated in the appropriate boxes. At the bottom of each page are footnotes which explain any pecularities.

Please complete this questionnaire as fully as you can. Read our definitions carefully, especially for the comparable ASOL items which appear in this guide. In many cases an ASOL item is a source for more than one of our items (indicated by arrows) and needs to be split accordingly. In some cases, we are uncertain of where a data item may have been reported for ASOL and have indicated this by the addition of a question mark. It may be helpful to you to keep a copy of ASOL's definitions handy for comparison.

We hope this material will facilitate the completion of our form. If you have any questions, please call \_\_\_\_\_ (toll free) and one of our staff will be happy to help you.



557

tome/In-Residence		Number of Performances	Income	Sumber of Tickets/Seats Soid	Attendance (.S)
<del></del>	Subscription	218,219		1,256,257,26	<u>~</u> }.
SUBSCRIPTION SERIES	Ticket Sales Single Ticket	241, 235	(2)5, 25		2)
	Sales	> 14 147		259,265,26	<del>_</del>
SCHOOL/ YOUTH	Ticket Sales	131, 117	روار ۱ <u>۵</u> 	7. 7,200,00	<u>,</u>
100111	Third-Party (4)		\$ 14	1////	· 🔀
OTHER	Ticket Sales	120,223	و4, 17, 44	258,261,24	11/1/1/1
PAID	Third-Party	2 24, 234	_*23_31 .7,10,19	268,	IN INC
	Payment (4)		ندرهد رهد		ļ
FREE/DONATION REQU	ESTED	234	32,720	6)	272
	Ticket Sales			7	<u> </u>
TOTAL HOME/	(boxes,,,,	233	·	1	
IN-RESIDENCE	Third Party Payment (boxes and	5,(4)	\$ <b>*</b>	ļ	
Draft.	<del></del>	230, 241,	38, 19,	274, 279,24	<del>-</del>
SCHOOL/	Ticket Sales	247,257	5	AP4	
TOUTH	Third Party (4)	271,231	5 <b>Y</b> 2	77777	
	Payment (C4)		J (~		/1
AL STUED	Subscription	234, 287,	35, 45, 44 35, 45, 44		23
ALL OTHER TOUR	Ticket Sales Single Ticket	240, 239,		275, 281, 28	4.1
	Sales Third Party ( 113	- 143,244,	_`SY`JYZE	0 11	(2)
	Payment (4)	250	5 41,43,44 47, 57,55	\$ 61	<u></u>
	Ticket Sales				
TOTAL	(boxes,, and	_ 253	, 	_	
TOUR	Third Party Payment (boxes and	3(4)	\$	1	ě
			<u> </u>	-	
	IMPRESARIO/ BOOK	ED-IN PERFORMA	NCES		<del>-</del>
il impresar o/Booked-In	· ·		(Vet)	<u>'</u>	
Gross Income: 1 43	Expenses: (5 / 70		5	<u> </u>	!
OTAL S			\$		
Were any of the tour;		given in a foreign	country (outs	side the U.S.)?	
res	☐ No (Skip to Item (+.))				t
How many?			$\square$	239	•
			Fore	ign Tour Periorm	ances
C Desilala a l		^ -	~	<del></del>	
er pessione, sau	tract out the	tree pert	ormano	es in clude	ed anthese line
L+ possible, do	duct the admis	isions taxes	from:	these figu	res.
Note that w	e divide attend	dance fi	iures	into tio	toted 'a Hos
ind all other	attendance to	either C	, ,		
s with perform	attendance to mences please mances.	3 ubtract	out at	three C	ed performance
The Acal I	mances.			inese m	owes attend
SPECIEIA COM	es under the l	reading G	LANTS	/AZZ DEATI	ous
priate int	THE Third Pa	need to k	e all	ocated	where an-
Include Acas	Third Pa	rty Paymi	ent bo	ses abou	c. These
1.1 C 1 St Mar. 25.72.	ייחפר קלייד, אייוידייי <i>ד</i>	8,79, Fo,	82,83 <sub>2</sub>	84,86,8	7,88 and 89.
T.				-	
priate, into include Asol The arrows ind	icate that, some :	single tick	ets to s	ubscripti	n Jeries per .
formances has	icate that some is be included on y them below und sion Fund Concer	h. 4.2	< ح) دا۔ م <del>نب</del>	LUSCVIPIN	in series per-

#### FILM, RECORDING AND ELECTRONIC MEDIA ACTIVITIES

What was the total number of films produced in which your organization participated during thet year?

Films

What was the total number of recording sessions in which your organization participated?

3 17

16. What was the total number of radio/television concerts or productions taped and released?

709 +3/3 Radio/Television Productions

#### PERFORMING ARTISTS

Please complete for the fiscal year reported the following chart on the numbers of performing artists who usually participated on stage with your troupe/company/orchestra, under each of the following employment arrangements.

(Exclude any "supporting" artists described in Items 34.) through 39.) below.)

Seasonal/Full Time: those employed full time and paid for the entire season (or year-round), paid either on salary or on a weekly basis.

Part of the Season/Part-Time: those employed less than full time and paid on a weekly basis.

Jobbed-in/Per Service/Per Performance: those employed-less than full time and paid on a per service, per performance or per production basis.

(NOTE: These categories are intended to be mutually exclusive. If any one artist was paid for part of the year on both a part-time/weekly basis and per service basis, place that artist in the per service category. Likewise, if any one artist worked under a union agreement for one performance and not under a contract for another performance, place that artist in the non-union category.)

<u>Volunteers:</u> include only those who received <u>no payment for performances during the year. If you paid an <u>artist</u> for some performances and not for Others, include that artist in the part time or per-service category, as appropriate.</u>

Guest Stars: those who are not regular members of your troupe, company, or orchestra to whom you pay a premium see for their performances in your productions, concerts, and programs. (Exclude artists who appear as part of an impresario/booked-in event.)

#### PERFORMING ARTISTS

Seasonal/Full Time (Salaried or Paid Weekly)

Part of the Season/Part Time (Paid Weekly)

Jobbed-in/Per Service/Per Performance
Volunteers

Guest Stars/Performers (Supernumeraries)

Outou	Non-Union	Total
324	374	
IR	<b>→</b>	
335	355 336	
K	7	



#### COMPENSATION PAID TO PERFORMING PERSONNEL .

Please complete the following chart on total compensation paid during the fiscal year reported to the performing personnel described above in Items (32) through (32)

Complete the column appropriate for your particular art form according to the following definitions and instructions.

Compensation: Include all salaries and wages, per diems, vacation pay, overtime, extra services, electronic media guarantees, payroll taxes and fringe benefits, such as health and workmen's compensation, insurances, unemployment compensation, pension fund obligations and any perquisites.

Performing Artists: Total expense for personnel included in Item 32., boxes \_\_\_\_ and \_\_\_ (weekly) and box \_\_\_ (per service).

Guests: Total expense (fees, per diem, and any travel or overhead) for those personnel included in box of Item (32) (Exclude payments to artists who appeared in booked-in/impresario events.) These expenses are to be reported in Section II, Item (1.) per the instructions found there.)

Instrumentalists: Total expense (fees, per diems, and any travel or overhead) for those personnel included in Items (34) through (36) above.

Choral/Dance Groups: Total expenses for choral groups operated in house and for those groups (choral and dance) brought in from the outside (Items (37)) through (39) above). Include payments (if applicable) to choral directors, choreographers, planists, etc. connected with those groups.

Renefits: Please report the amount of the total compensation figures for performing artists in boxes through \_\_\_\_\_, which represents benefits to those personnel.

'Benefits' include employer's share of payroll taxes and FICA, health insurance, workmen's compensation, inemployment compensation, pension fund, and any perquisites.

If your records do not show benefits separately and you cannot specify the amount of the total which represents benefits, please check the box below the appropriate art form.

Per Diems/Transportation: Please report, if possible, the amount of the total compensation figures for performing artists in boxes through through, which represent per diems and any transportation/travel expenses paid/reimbursed to those personnel.

If your records do not show such items separately and you cannot specify this amount, please check the box below the appropriate art form.

#### COMPENSATION PAID TO PERFORMING PERSONNEL

<u>.</u>	once/Operat		heatre /
Performing Artists (excluding guests)	5 ,	122 132 154 6 5	
- Guests	\\$	5'35 7415	
Instrumentalists	1		$\mathcal{M}$
Choral Groups (In-House)	\	5 134,137 <sub>(in)</sub>	Χ.
Choral/Dance Groups (from Outside)	<u>V</u>	5 ' (Out)	
TOTAL	5	\$ / : \$	$I \cdot V$
Benefits: , (Performing Artists)	5	15 133 , 134 15	
Cannot Specify:			
Per Diems/Transportation (Performing Artists)	5	5167 +140 m B	
Cannot Specify:			
The expenses reported here should match those repor	ted in Section III, I	tem(3.), 50x	

\* Pérdiem amounts are also to be allocated in the top 2 boxes

#### WAGES AND PAID WORK WEEK'S FOR PERFORMING ARTISTS

,

Players Paid On Veekly Basis	Minimum Weekly Salary	of Players at Minimum	Average Weekly Salary	Total Number of Paid a Weeks	° Total Number of Actual Services Used
* * *	326	328.	327	3	333
<ul> <li>If applicable, what was the electronic media guarantee</li> </ul>	amount paid to e	ach player as an	5	334 Guarantee	
Player Raid On A Pell Prvice basis	Minimum Scale Per Concert	Number of Players Who Are-Paid Union-Scale	Average Total Paid Per Playe Per Season		
Union	5 340	·337 K	·5 342	345	F
Non-Union	\$ 341	. 2	3 343	,	2
What was the total number performance was given) due	of performance v		east one	formance Weeks	
		•	1 1 .	1.19	•

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52.

Program Services		Employees Part Time	Employee Expense	Number of Per Service (Fee-for-Service) Personnel	Per Servi Personnei Expense		Number of Volunteers
Non-Performing Artists	<del></del>		\$	NA -	\$	•	<b>—</b>
Production/ Technical			5 143, 144 /		\$		
Publicity/Marketing/ Audience *Development/ Public Relations			5/86,		5 /88		
House/Box Office			5 150,		\$		
Other Program Service Personnel (Specify types:)			\$	•	\$		
Total Program Servic	:e		5. •		\$		**
danagement and General/Administrative			s 194, .		\$	•	••
Fund Raising/ Development		1	s 178, .	ŧ	5 180	•	**
TOTAL		`	\$ •		\$ .		
*These figures will be con						ed in S	Section III, Item (5.
What amount of the t	otal employ ayroll taxes	ee expense and benefit	figure in box_	represents the	5 1447 /57	17.77	<u> </u>
What amount of the trepresents per diems	otal employ and travel e	ee expense : xpense reim	figurë in box ibursements to	employees	Cannot from /		
;	· ·			• 1	Not App Cannot		=

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(<u>i</u>.

Ticket Sales Payments  At Home:In Residence  On Tour ImpressriorBooked-in (Net) (Line 93 - Line 170)  Total Performance Income (Add boxes through	EARNED INCOME		Third Party
At Home: In Residence  On Tour Impresarior Booked-in (Net) (Line 93 - Line 170)  Total Performance Income (Add boxes through J  Electronic Media Television Radio Audio/Recordings Films Subsequent Stage Productions Saie/Rental of Media Products  Total Electronic Media Income (Add boxes through J)  Education Formal Schools/Training Programs  Workshop/Master Classes/Artists-in-School, etc. A Home Jon Tour  Total Education Income (Add boxes through J)  Other Artistic Activities (from activities specified in Section III, Item 27: )  Ancillary Activities Rental or Sublease of Space, Sets and Costumes:  Gross: \$ 98	Out towns	Ticket Sales	
Impression Booked-in (Net) (Line 93 - Line 170)  Total Performance Income (Add boxes through    Electronic Media	<del></del>	\$	
Impresario/Booked-in (Net) (Line 43 - Line 170)  Total Performance income (Add boxes	On Tour		
Total Performance Income (Add boxes through )  Electronic Media TelevisionPRadio Audio/Recordings Films Subsequent Stage Productions Sale/Rental of Media Products Total Electronic Media Products Total Electronic Media Income (Add boxes through )  Formal Schools/Training Programs Workshop/Master Classes/Artists-in-School, etc. At Home	impresario/Booked-in (Net) (Line 93 - Line 170)		1
Electronic Media  TelevisionPRadio Audio/Recordings Films Subsequent Stage Productions Sale/Rental of Media Products Total Electronic Media Income (Add boxes			<u>-</u>
Direct Fees   Subsidiary Rights		,	
TelevisionFRadio Audio/Recordings  Films Subsequent Stage Productions Sale/Rental of Wedia Products  Total Electronic Media Income (Add boxes		Direct Fees	
Audio/Recordings  Films  Subsequent Stage Productions  Sale/Rental of Media Products  Total Electronic Media Income (Add boxes		: 65. 67	: (46.68
Subsequent Stage Productions  Saler Rental of Media Products  Total Electronic Media Income (Add boxes		J	+
Subsequent Stage Productions  Saler Rental of Media Products  Total Electronic Media Income (Add boxes	· ·	<u> </u>	-
Saler Rental of Media Products  Total Electronic Media Income (Add boxes	·	3	<del>                                     </del>
Education  Formal Schools/Training Programs  Workshop/Master Classes/Artists-in-School, etc. At Home  On Tour  Total Education Income (Add boxes	•		5
Education  Formal Schools/Training Programs  Workshop/Master Classes/Artists-in-School, etc. At Home  On Tour  Total Education Income (Add boxes	^	\$	
Education  Formal Schools/Training Programs  Workshop/Master Classes/Artists-in-School, etc. At Home  On Tour  Total Education Income (Add boxes	Total Electronic Media Income (Add boxes through)	5	·ue
Workshop/Master Classes/Artists-in-School, etc. At Home On Tour  Total Education Inchme (Add boxes	Education	Tuition Fees	
Workshoo/Master Classes/Artists-in-School, etc.  At Home  On Tour  Total Education Income (Add boxes through)  Sterion (I, Item 27.)  Ancillary Activities  Rental or Sublease of Space, Sets and Costumes:  Gross: \$ 98	<del></del>	5 946	
On Tour  Total Education Income (Add boxes			i,n
Total Education Inchme (Add boxes through)  Other Artistic Activities (from activities specified in Section II, Item 27.)  Anciliary Activities  Rental or Successed of Space, Sets and Costumes:  Gross: \$ 98'	6	5 95 K	المخا
Section II, Item 27:)  Ancillary Activities  Rental or Sublease of Space, Sets and Costumes:  Gross: \$ 98		, <u> </u>	57 -
Ancillary Activities  Rental or Sublease of Space, Sets and Costumes:  Gross: \$ 98	<del></del>	\$	-
Rental or Sublease of Space, Sets and Costumes:  Gross: \$ 98	Other Artistic Activities (from activities specified in Section II, Item 27.)	\$	
Programs, Playbills, Advertising:  Gross: \$ 943 97 Expenses: \$ /73, /74 Net: \$  Food, Parking, Concessions:  Gross: \$ 943 97 Expenses: \$ /73, /74 Net: \$  Prode Parking, Concessions:  Gross: \$ 94 Expenses: \$ /73, /74 Net: \$  Other Ancillary Income: (Specify)  S S Net: \$ S S S S S S S S S S S S S S S S S S	Ancillary Activities		
Programs, Playbills, Advertising:  Gross: \$ 96,97 Expenses: \$ /73,/74 Net: \$  Food, Parking, Concessions:  Gross: \$ 29 Expenses: \$ /74 Net: \$  Other Ancillary Income: (Specify)  Total Ancillary Income (Add boxes, and)  Investments  Dividends and Interest  Net Realized Gains/(Losses)  Proceeds From Sales of Assets Not Capitalized  Other Investment Income (Specify:)  Include rontal of investment property  Total Investment Income (Add boxes through)  Other Earned Income (Specify:)  Include ther investment Income (Specify:)  The lade ther investment Income (Specify:)	Rental or Sublease of Space, Sets and Costumes:		
Food, Parking, Concessions:  Gross: \$ 94,97   Expenses: \$ /73,774   Net: \$  Food, Parking, Concessions:  Gross: \$ 49   Expenses: \$ /76   Net: \$  Other Ancillary Income: (Specify)  Total Ancillary Income: (Add boxes,, and)  Investments  Dividends and Interest  Net Realized Gains/(Losses)  Proceeds From Sales of Assets Not Capitalized  Other Investment Income (Specify:)  Include rontal of investment property  Total Investment Income (Add boxes through)  Other Earned Income (Specify:)  Include after income (Specify:)  The lands after income (Specify:)	Gross: S 98 Expenses: S /	75 , Vet:	\$
Food, Parking, Concessions:  Gross: \$		·	
Other Ancillary Income: (Specify)  Total Ancillary Income: (Add boxes,, and)  Investments  Dividends and Interest  Net Realized Gains/(Losses)  Proceeds From Sales of Assets Not Capitalized  Other Investment Income (Specify:)  Include rontal of investment property  Total Investment Income (Add boxes through)  Other Earned Income (Specify:)  Include 'other insome' - Physion fluin d.  STM	Gross: 5 94, 97 Expenses: 5 /73	1, 174 · Net:	\$
Other Ancillary Income: (Specify)  S  Total Ancillary Income: (Add boxes,, and)  Investments  Dividends and Interest  Net Realized Gains/(Losses)  Proceeds From Sales of Assets Not Capitalized  Other Investment Income: (Specify:)  Include rental of investment property  S  Total Investment Income: (Add boxes through)  Other Earned Income: (Specify:)  Include: The investment income (Specify:)	Food, Parking, Concessions:		
Total Ancillary Income (Add boxes,, and)  Investments  Dividends and Interest  Net Realized Gains/(Losses)  Proceeds From Sales of Assets Not Capitalized  Other Investment Income (Specify:)  Include rental of investment property  Total investment Income (Add boxes through)  Other Earned Income (Specify:)  Include after income - Pension Rand  STM	Gross: \$ 99 Expenses: \$ /7	Net:	5
Total Ancillary Income (Add boxes,, and)  Investments  Dividends and Interest  Net Realized Gains/(Losses)  Proceeds From Sales of Assets Not Capitalized  Other Investment Income (Specify:)  Include rental of investment property  Total Investment Income (Add boxes through)  Other Earned Income (Specify:)  Include after income - Pension Rand  STA	Other Ancillary Income: (Specify)		
Investments  Dividends and Interest  Net Realized Gains/(Losses)  Proceeds From Sales of Assets Not Capitalized  Other Investment Income (Specify:)  Include rental of intestment property  Total Investment Income (Add boxesthrough)  Other Earned Income (Specify:)  Include 'after income - Pension fland.			\$
Dividends and Interest  Net Realized Gains/(Losses)  Proceeds From Sales of Assets Not Capitalized  Other Investment Income (Specify:)  Include routal d intestruct property  Total Investment Income (Add boxesthrough)  Other Earned Income (Specify:)  Include after income - Pension fund  5 74	Total Ancillary Income (Add boxes,, and)		\$
Net Realized Gains/(Losses)  Proceeds From Sales of Assets Not Capitalized  Other Investment Income (Specify:)  Include routal of investment property  Total Investment Income (Add boxesthrough)  Other Earned Income (Specify:)  Include other income - Pension fund  5  74	Investments		
Proceeds From Sales of Assets Not Capitalized  Other Investment Income (Specify:)  Include rontal of intestment property  Total Investment Income (Add boxesthrough)  Other Earned Income (Specify:)  Include 'after income - Pension fland	Dividends and Interest	. 4	5 115,00
Other Investment Income (Specify:)  Include rental of indestruct property  Total investment Income (Add boxesthrough)  Other Earned Income (Specify:)  Include other income - Arns ion fland  574	Net Realized Gains/(Losses)		5 /14
Include routed of indestroet property  Total investment income (Add boxesthrough)  Other Earned Income (Specify:)  Include 'other income - Pension fund  5 74	Proceeds From Sales of Assets Not Capitalized		\$
Total Investment Income (Add boxes through)  Other Earned Income (Specify:)  In a lude 'other income' - Arns ion fund  574	Other Investment Income (Specify:)		<del>.</del>
Other Earned Income (Specify:)  In a lude 'other income'- Arnsion Rund  574	Include routed of indestruct property		5 (16) e
Other Earned Income (Specify:)  In a lude 'other income'- Arnsion Rund  574	Total investment income (Add boxes through .)		5
Include other income - Ameion fund		•	
STA SARAED INCOME.		r	
OTAL EARNED INCOME (A.M.)			5 74
	OTAL EARNER INCOME (C. III)	ັ, ້	,

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2.	SUPPORT INCOME			
	Private Grants and Contributions		<u> </u>	
	Individual Contributions		5 1185	1 <b>3</b> ¼
	Membership (if considered support)		5	
	Business and Corporate Foundation Grants	•	\$ 121	
	Private Foundations		5 120,122	
	United Arts Campaigns		\$ /23	
	Fund Raising Events, Guilds, (Women's) Auxilia	aries		
	Gross: \$124,/145, Expense	rs: \$ / <i>83</i> Ne	t: S	
	Other Private Grants and Contributions (Speci	ıfy:) -		
	Specify amount on line 124 \$-		5119,127,	•
	Total Private Grants and Contributions (Add boxes	through)	\$	
	Parent Organization Appropriation or Allotment		\$	•
	Government Grants and Contributions		5 113	
	TOTAL SUPPORT INCOME (Add boxes,, a	nd)	\$	
	TOTAL OPERATING INCOME (Add boxes and		\$	
3.	INCOME - OTHER FUNDS			
	Endowment Fund	•	\$	) Check for whether
	Plant Fund (Land. Building, and Equipment)		, \$	these figures
	Other Funds (Specify:)		<u></u>	3 hould also be
•		,	\$	allotated below
	Total Income - Other Funds (Add boxes,, ar	nd)	\$	\
	TOTAL ORGANIZATIONAL INCOME (Add boxes	_ and)	\$	) /
4.	INCOME BY SOURCE		. , *	1
	Private Sources	Public Source	<u></u> ?	¥
	Business/Corporate Foundations SPP, W	NEA Program Grant	5 80,00	•
	Private Foundations 5%, 17	NEA Challenge Grant (only		
	Rivate Colleges and	portion received during the fiscal year)	5	
	Other (Specify:)	CETA (payments you receive to pay any CETA employees)	š e 7	Ou .
		Other Federal (IMS, NSF,	(22 1/4)	( , , , ,
	- 5	NEH, etc.)	5 - 107	<u>(1)</u>
( h	NOTE: Performance income	State Government Sources (Include State Arts Agencies.)	5 104 105}	)
	from contract fees should	Public Colleges or Universities	5 ! 4	
	ilso be allocated in here,	Local and Regional Governmen Sources		
	f possible. These include		104	
<i>I</i> .	he following lines:	Local School Boards	\$ \$3,110	<u></u>
	10,14,18,22,24,20,32,	¥		\$.
	47, 51, 55, 58, and bl.			
•				

#### ALLOCATION BY FUNCTION (c Fund Program Management Services Raising and General <u>Personnel</u> 5 138, 143, 5 14, 16,151 5 177, 179 194, 195 All Personnels 165, 165, 167 Occupancy Rent/Facility Lease 5' 147 Utilities \$ 148 Maintenance 5 144, 153 5 \$ Mortgage \$ 5 Other Occupancy \$ \$ Protessional Fees 5 188 180 196 Equipment 5 159 ' S \$ Supplies \$ 5 145 \$ <u>ەفد</u> Printing and Postage 5 119 ' \$ 181 Telephone \$ \$ 201 s 154 three 157 5 \$٠ Interest 1 5 203 Other (Specify:) 182 Computer 5 190 402 Insurance 148 . \$ 199 Roya Hies 144,47 \$ media \$ 191 46,46 5 5 other (all) 5 171, 172, 192 5 184 \$ 204 TOTAL (Before Depreciation) 5 \$ \$ Depreciation \$ Ŝ , \$ TOTAL EXPENSES \$ \$ ALLOCATION OF PROGRAM SERVICE EXPENSES Performance/ Other Program Production Education Services \$ (38, 143, NY, 17), Personnel 5 163,165, 167 5 171 142,169,166 Non-Personnel (Specify:) 172 5 14E, 146,147 Music, royallies 189, 189, 140, Advertising Box office 152 Facilities 144, 153 154,155,156,18 Perdiems + Travel

NOTE: ASOL Expense lines : 158, 170, 175, 174, 175, 174 and 183 have not been included above because they were netted out earlier under Income.

Also, the structure of this page follows that of the 1979 1RS Form 990.

56:

5 198, 159,/07.

All Other Companed



7.) FUND BALANCES AND ASSETS

Please complete the following chart on fund balances and assets as defined below. If your organization did not follow fund accounting, complete only column A. Otherwise, complete Columns A through: E) from your year end fiscal statements for the fiscal year reported in this questionnaire. Fund activity should be reflected in your "Statement of Changes in Entity Capital" or "Statement of Changes in Fund Balances." Assets are found on the Balance Sheet for the fiscal year reported and for the previous fiscal year.

Funds: See Item/ 3 of this Section, INCOME - OTHER FUNDS, for definitions of the funds requested.

Income: Transfer the figures from Item 3, boxes \_\_\_\_ through \_\_\_ as appropriate, entering the total from box \_\_\_\_.

Expenses: Transfer the total figure/from box \_\_\_\_\_\_\_into box \_\_\_\_\_ and allocate that amount to the appropriate funds. Items (5) and (6) above are intended to reflect expenses by functional activity without regard to the fund from which they were financed. Item (3) below is intended to reflect the use of resources from various funds in order to more fully complete the picture of your organization's fiscal activity for that year.

Surplus/(Deficit): This is the difference between Total Income and Total Expenses. (Subtract box \_\_\_\_\_ from box \_\_\_\_\_) If the difference is a negative figure (i.e., a deficit), enclose it in parentheses.

Fund Balances (Beginning of Year): For those organizations which do not follow fund accounting, this is equivalent to the "accumulated surplus or deficit at the beginning of the fiscal year" figure in your financial statements. Other terms used are "Net Worth" or "Entity Capital." "Beginning of Year" figures are the same as those for the previous fiscal year's (End of Year) figures.

Capital Additions and Excess from Current Operations (Transfers or Other Changes in Fund Balances): Two spaces are provided. If included in your financial statement, please report transfers of the excess from current operations or capital additions to current operations or other amounts such as adjustments of prior year's activities and unrealized gains/(losses) on investments carried at market value. Transfers between funds should be reported under the appropriate funds, enclosing the "transfers out" (reduction amounts) in parentheses. Note that such transfers between funds cancel each other out (i.e., have a net effect of zero) in the total figure in Column (A).

(3) Operating Fund

Fund Baiance (End of Year): This is the sum/(difference) of the Surplus/(Deficit), Fund Baiances (Beginning of Year), and Transfers Between funds (or Other Changes) in each column.

Total Assets: If your organization's financial records and reports are on a <u>cash</u> (not accrual) basis, this does not apply to you. Skip to Item (8).

income
Expenses

Surplus/(Deticit)

Fund Balances (Beginning of Year)

Excess from Current
Operations and Capital
Additions (Transfers or other
changes in Fund Balances

Total	and Restricted funds	Fund	Funds
\$ .	\$	\$ Ś	\$
5	\$	\$ \$	\$
\$	5 207	\$ \$	\$
5	5 208	\$ \$	\$
\$	3 209	\$ \$	5
\$	5 208 5 209 5 210	\$ \$	\$

Fund Balances (End of Year)

Total Assets (Beginning of Year)

Total Assets (End of Year)

\$	5 211	\$ ! <b>s</b>	5
\$	\$	\$ \$	\$
\$ '	\$	\$ \$ -	5

\* Because we have had you show 'net' income and expense figures earlier, these totals will not match your ASOL totals. However, the difference between them (i.e. the surplus/deficit) should remain the same.

### SECTION IV

#### VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

In-land and denoted services and items or funds expended on behalf of an organization by a parent organization constitute a significant parties of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effect required to provide services and products to the public. This is especially true for organizations supported by a university or a municipality which provides physical facilities, utilities, regular custodial or professional services, etc. This section represents an effort to account for and value such services and contributions, Some organizations may include some of the items requested below on their financial statements.

If possible, please complete the following section on in-land and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet <u>ALL</u> of the following conditions:

- They must be an essential part of the organization's efferts, and if not donated, would be performed by paid staff, or broad be purchased or paid for.
- o. There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include its-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

Please complete the following chart on the total number of volunteer staff and the total time they contributed in heurs for that fiscal year. Include CETA personnel who were paid directly by another organization. See the instructions in Section II, PERSONNEL, for definitions of the functional areas listed below.

•	Number of Volunteer Staff	Total Number of Hours Contributed By Volunteers
Program Services (e.g., performers, teachers)		
Fund Raising		
Management and General		
Ancilliary (concession sales, etc.)		
, Total		

2.) At what hourly rate(s) would you value the time of your volunteer staff?

Type of Volunteer	Rate	
	\$	
	5	
	5	
,	\$	

Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution according to the appropriate functional category.

		To	tai	Services	Raising	and General	Ancillary
	Services of Volunteers	5 -	T	s	\$	\$	\$
d.	Donated Facilities and Space, Rental Allowances, Utilities, Maintenance Services, etc.	<b>+</b> 5 1.	28	s	\$	5	\$ 
*	Donated Materials	5 -	<u>T</u>	5	5	\$	· <b>s</b>
<b>€</b>	Is any of the information in Items (), ( the fiscal year reported?	② , or (	3 •	bove reflected	l in your (audit	ed) financial sta	tement for
(1.)	Yes No (Skip to Which information is included?	$\overline{}$		• •	,	•	**
	Specify what is in	Clu	dec	e on L	ine 12	. &	·
<b>€</b>	Did you leep (detailed) records on any of	f this inf	lorma1	tion?		*	
·	Yes Ne (Skip to N	(ezze Ee	pelow	(tern 7.)	. 4		

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series Informatics Inc 6011 Executive Boulevard Rockville, Maryland 20832

\* Add in here any in-kind services, etc. which were not included in your and it but were valued at the bottom of the page in your ASOL questionaire where that information was requested.



		r i:	scal Year End	Month	Day
	•	•		rion ch	Day
ORCH	ESTRA *	MANAGER		ŧ	
MAIL	ING ADDRESS	HOME HALL			
CITY	STATE	ZIP	PHONE (	)	
Ι.	PERFORMANCE ACTIVITIES OF OWN PERSONNEL	**ROU!	ND OFF TO NEAL	RECT DOLLA	p**
		11001	ID OIL TO WEAT	ILI I DOLLIA	11
Α.	PERFORMANCES IN HOME METROPOLITAN AREA	, <b>^</b>			
_					
1	Regular Subscription Series	Subscription Tic	:kets ]		
2		Single Tickets.	2_		_
3 4	Special Course Under Oughle Augmines	Total	3.	• •	
5	Special Series Under Orch's Auspices	Single Tickets	ckets 4		_,
1 6		Single Tickets. Total	5	<del></del>	
7	Special Concerts Under Other Auspices	Total	7		
8	Special Choral/Ballet/Opera Performances .	Subscription Tic	kets 8	· ·- <del></del>	
9	operation of any parties, operation of the managers.	Single Tickets.	9		_
10		Contract Fees .			_
11		Total			
12	Child/Youth/Student Concerts	.Subscription Tic	kets12		
13		Single Tickets.	13		_
14		Contract Fees .	·	,	_
15	· .	Total	15.	• •	_
16	Chamber Orchestra Concerts	.Subscription Tic	:kets16		_
17	,	Single Tickets.			_
18 19		contract rees .			_
20	Ensembles	Total			
21	Liiseliib les	.Subscription Tic	Kets20_	<del>~</del>	_
22		Single Tickets. Contract Fees.			_
23		Total			_
24	Summer Subscription Series		kets 24	• •	
25	, , , , , , , , , , , , , , , , , , , ,	Single Tickets.			_
26		Contract Fees .			_
27	· · · · · · · · · · · · · · · · · · ·	Total		• •	_
28	Other Summer Concerts	.Single Tickets.	28		
29		Contract Fees .			_, _
30	A11 O41 - C' -1 - C	Total		,. · · <u> </u>	
31	All Other Single Concerts	Single Tickets.			
32 33		Contract Fees .			_
J		Total	•	· ·	



	В.	PERFORMANCES OUTSIDE HOME METROPOLITAN AREA
	35 36 37	Subscription Concerts Under Orch's Auspices.Subscription Tickets 35
	38 39 40	Child/Youth/Student Under Orch's Auspices. Subscription Tickets
	41 42 43 44 45 46 47 48 49 50	Subscription Concerts Under Other Auspices . Total
	51 52 53 54 55 56 57	Summer Subscription Series
	58 59 60 61 62 63	Contract Fees
	64	TOTAL INCOME FROM PERFORMANCES IN & OUTSIDE HOME METRO AREA
	С.	BROADCASTING (RADIO AND TELEVISION) AND RECORDING INCOME
	65 66 67 68 69 70	Radio: Fees
	D.	EARNED INCOME TO UNDERWRITE PENSION FUND OBLIGATION
ŀ	72 73 74 75	Pension Fund Concert(s) Income
	•	, , , , , , , , , , , , , , , , , , , ,



Ε.	GRANTS/ALLOCATIONS SPECIFIC SERVICES REQUIRED
	Tax-Supported Grants/Allocations by:
76 77 78 79 80 81 82 33 84	Money Required to Match Treasury Funds (Non-Add Item).  Other Federal Agencies/Departments specify.  Board(s) of Education.  Other Public Agencies specify.  10TAL TAX-SUPPORTED GRANTS/ALLOCATIONS (SR).
86, 37, 38, 89,	Business and Industrial Firms or Foundations
91	TOTAL GRANTS/ALLOCATIONS SPECIFIC SERVICES REQUIRED
92	TOTAL INCOME FROM PERFORMANCES ACTIVITIES OF OWN PERSONNEL
<u>II.</u>	OTHER EARNED INCOME
93 94 95 96 97 98 99 100	Impresario Activities
102	·
	1

III.	SUPPLEMENTAL INCOME
F.	GRANTS/ALLOCATIONS NO SPECIFIC SERVICES REQUIRED .
104 105 106 107 108 109 110	City(s)
112	TOTAL TAX-SUPPORTED GRANTS/ALLOCATIONS (NSR)
113	TOTAL GRANTS/ALLOCATIONS NO SPECIFIC SERVICES REQUIRED
G.	INCOME FROM INVESTMENTS, ENDOWMENTS AND BANK INTEREST
114 115 116	Gain (-Loss) from Sale of Securities
117	TOTAL INCOME FROM INVESTMENTS, ENDOWMENT AND BANK INTEREST 117
н.	INCOME FROM ALL FUND-RAISING ACTIVITIES
1	Fund-Raising Income: Individuals
129	TOTAL INCOME FROM ALL FUND-RAISING ACTIVITIES
130	TOTAL SUPPLEMENTAL INCOME (Lines 113, 117 and 129)
101	TOTAL EARNED INCOME
131	TOTAL INCOME FROM ALL SOURCES (Lines 101 and 130)

## \*\*ROUND OFF TO NEAREST DOLLAR \*\*

IV.	GROSS EXPENSES
I.	ARTISTIC PERSONMEL EXPENSE
132 133 134 135 136 137	Orchestra and Regular Conductor(s) Salaries
138	TOTAL ARTISTIC PERSONNEL EXPENSE
J.	EXPENSES TO GENERATE INCOME FOR PENSION FUND OBLIGATION
139 140 141 142	Pension Fund: Concert(s) Expenses
K.	CONCERT PRODUCTION EXPENSE
143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 1.61	Concert Production Personnel Salaries Concert Production Personnel Payroll Taxes and Benefits  144 Music Purchases and Rentals Music Royalties, Fees and Licenses. 146 Music Commissioning and Arranging 147 Insurance Expense for Concert Production. 148 Hall Expense for Performance (Exclusive of Box Office) 149 Box Office: Salaries 150 Box Office: Payroll Taxes and Benefits 151 Box Office: Other Expenses 152 Summer Facility Operations Expense. 153 Summer Residency: Per Diem and Transportation Expenses 154 Runout Concerts: Per Diem and Transportation Expenses 155 Tours, Foreign: Per Diem and Transportation Expenses 156 Tours, Domestic: Per Diem and Transportation Expenses 157 Admissions and/or Sales Taxes Paid on Tickets Sold Musical Instrument Maintenance, Rental, Tuning and Cartage 159 Travel Allowance Expense for Imported Musicians 160 Other Concert Production Expenses 161 TOTAL CONCERT PRODUCTION EXPENSE. 162
L	BROADCASTING (RADIO AND TELEVISION) AND RECORDING EXPENSE
163 164 165 166 167 168	Radio: Fees to Orchestra, Conductors and Guest Artists



М.	OTHER EXPENSES .
170 171 172 173 174 175 176	Educational Projects: Youth Orchestra Expenses
N.	DEVELOPMENT AND FUND-RAISING EXPENSES
178 179 180 181 182 183 184	Development and Fund-Raising Salaries
185	TOTAL DEVELOPMENT AND FUND-RAISING EXPENSES
0.	. ADVERTISING, PROMOTION AND MARKETING EXPENSES
186 187 188 189 190 191 192 193	
Р.	GENERAL AND ADMINISTRATIVE EXPENSES
194 195 196 197 198 199 200 201 202 •203 204 205	Administrative Staff Salaries
206	· · · · · · · · · · · · · · · · · · ·
200	TOTAL GROSS EXPENSES (Lines 138, 142, 162, 169, 177, 185, 193 and 205) . 206



SURF	LUS OR (-DEFICIT) AND UNRESTRICTED FUND BALANCE
206	TOTAL GROSS EXPENSES
131	TOTAL INCOME FROM ALL SOURCES
207	SURPLUS OR (-DEFICIT) FOR THE CURRENT SEASON
208	UNRESTRICTED FUND BALANCE AT THE BEGINNING OF THE 1979-80 SEASON 208
209	ADDITIONS TO THE UNRESTRICTED FUND BALANCE specify 209
210	DEDUCTIONS FROM THE UNRESTRICTED FUND BALANCE specify
211	UNRESTRICTED FUND BALANCE AT THE END OF THE 1979-80 SEASON

\*\*\*If Line 211 does not agree with your Audited Fini bulines, please ittach an explanation.

### OPERATIONAL DATA

1.	POPULATION
212	City Corporate Population
II.	CONCERT HALL DATA
-215- 216	Seating Capacity(s) of Hall(s) for Regular Subscription Series 214  Seating Capacity(s) of Hall(s) for Major Summer Concert Series 215  Number of Stage Hands Required for Regular Subscription Concert

ERIC

57

III. NUMBER OF PERFORMANCES AND ATTENDANCE	Number of Concerts	Total . Attendance
IN HOME METROPOLTIAN AREA		
By Full Orchestra	,	
Regular Subscription Series	. 218 . 🛥	256
Other Non-Summer Subscription Series		257
All Other Home Concerts		258
Child/Youth/Student Concerts		259
Summer Subscription Series	222	260 .
Other Summer Concerts		261
Totals		262
Utais		202
Ry Chamban Anchortha	, , -	-
By Chamber Orchestra	225	263
Chamber Orchestra: Subscription Concerts		
Chamber Orchestra: Other Home Concerts		264
Chamber Orchestra: Child/Youth/Student Concerts		265
Totals,	. 228	266
• :		•
<u>By Ensembles</u>		•,
Ensembles: Subscription Concerts		267
Ensembles: Other Home Concerts		<b>26</b> 8
Ensembles: Child/Youth/Student Concerts	231	269
Totals	. 232	270
	<del></del>	•
Totals for Concerts in Home Metro Area	233	'271 <u> </u>
Free Home Concerts	. 234	272
		273
Special Constituencies (Except Child/Youth/Student)	, si	2/3
OUTSIDE HOME METROPOLITAN AREA		
By Full Orchestra	, •	•
Non-Summer Subscription Series OHMA	236	274 .
' Runout Concerts, Regular	. 237	275
Runout Concerts, Child/Youth/Student. ,	238	276
Tour Concerts, Foreign	239	277
Tour Concerts, Domestic	240	_,,
Tour Concerts, Child/Youth/Student		278
		27.8 - 279
	241	- 279
Summer Subscription Series	241 242	279 . 280 ·
Summer Subscription Series	241 242 243	279 280 281
Summer Subscription Series	241 242	279 . 280 ·
Summer Subscription Series	241 242 243	279 280 281
Summer Subscription Series	241 242 243 244 — •	279 280 281 282
Summer Subscription Series	241 242 243 244 — •••	279 280 281 282
Summer Subscription Series	241 242 243 244	279 280 281 282 283 284
Summer Subscription Series	241 242 243 244 	279 280 281 282  283 284 285
Summer Subscription Series	241 242 243 244	279 280 281 282 283 284
Summer Subscription Series.  Other Summer Concerts.  Totals.  By Chamber Orchestra Chamber Orchestra: Subscription Concerts.  Chamber Orchestra: Other Single Concerts.  Chamber Orchestra: Child/Youth/Student Concerts.  Totals.	241 242 243 244 	279 280 281 282  283 284 285
Summer Subscription Series	241 242 243 244 •	279 280 281 282 
Summer Subscription Series	241 242 243 244 245 246 247 248	279 280 281 282 
Summer Subscription Series.  Other Summer Concerts.  Totals.  By Chamber Orchestra Chamber Orchestra: Subscription Concerts. Chamber Orchestra: Other Single Concerts. Chamber Orchestra: Child/Youth/Student Concerts. Totals.  By Ensembles Ensembles: Subscription Concerts. Ensembles: Other Single Concerts.	241 242 243 244 245 246 247 248	279 280 281 282 283 284 285 286
Summer Subscription Series.  Other Summer Concerts.  Totals.  By Chamber Orchestra Chamber Orchestra: Subscription Concerts Chamber Orchestra: Other Single Concerts Chamber Orchestra: Child/Youth/Student Concerts. Totals.  By Ensembles Ensembles: Subscription Concerts Ensembles: Other Single Concerts Ensembles: Other Single Concerts Ensembles: Child/Youth/Student Concerts.	241 242 243 244 245 246 247 248 249 250	279 280 281 282  283 284 285 286
Summer Subscription Series.  Other Summer Concerts.  Totals.  By Chamber Orchestra Chamber Orchestra: Subscription Concerts. Chamber Orchestra: Other Single Concerts. Chamber Orchestra: Child/Youth/Student Concerts. Totals.  By Ensembles Ensembles: Subscription Concerts. Ensembles: Other Single Concerts.	241 242 243 244 245 246 247 248	279 280 281 282 283 284 285 286
Summer Subscription Series.  Other Summer Concerts.  Totals.  By Chamber Orchestra Chamber Orchestra: Subscription Concerts Chamber Orchestra: Other Single Concerts Chamber Orchestra: Child/Youth/Student Concerts. Totals.  By Ensembles Ensembles: Subscription Concerts Ensembles: Other Single Concerts Ensembles: Other Single Concerts Totals.	241 242 243 244 245 246 247 248 249 250 251 252	279 280 281 282 283 284 285 286 287 288 289 290
Summer Subscription Series.  Other Summer Concerts.  Totals.  By Chamber Orchestra Chamber Orchestra: Subscription Concerts Chamber Orchestra: Other Single Concerts Chamber Orchestra: Child/Youth/Student Concerts. Totals.  By Ensembles Ensembles: Subscription Concerts Ensembles: Other Single Concerts Ensembles: Other Single Concerts Totals.  Totals.	241 242 243 244 245 246 247 248 249 250	279 280 281 282  283 284 285 286
Summer Subscription Series.  Other Summer Concerts.  Totals.  By Chamber Orchestra Chamber Orchestra: Subscription Concerts. Chamber Orchestra: Other Single Concerts. Chamber Orchestra: Child/Youth/Student Concerts. Totals.  By Ensembles Ensembles: Subscription Concerts. Ensembles: Other Single Concerts. Ensembles: Other Single Concerts. Totals.  Totals for Concerts Outside Home Metro Area	241 242 243 244 245 246 247 248 249 250 251 252	279 280 281 282  283 284 285 286  287 288 289 290 291
Summer Subscription Series.  Other Summer Concerts.  Totals.  By Chamber Orchestra Chamber Orchestra: Subscription Concerts Chamber Orchestra: Other Single Concerts Chamber Orchestra: Child/Youth/Student Concerts. Totals.  By Ensembles Ensembles: Subscription Concerts Ensembles: Other Single Concerts Ensembles: Other Single Concerts Totals.	241 242 243 244 245 246 247 248 249 250 251 252 253	279 280 281 282 283 284 285 286 287 288 289 290

W	<b>▲</b> SEASON	SUBSCRIPTIONS	TΩ	REGIII AR	SERIES	CONCERTS-
V .	<b>→</b> SEA3UN	2002041111042	10	KEUUEAK	JENIES	CONCENTS

294	Total Se	ats Sold by Subsc	ription: Adults.		 294
295	Total Se	ats Sold By Subsc	ription: Student	s/Senior Citizens	 295
296	TOTAL NU	MBER OF SEATS SOL	D BY SUBSCRIPTION	TO REGULAR SERIES . 7	 296

## WORKSHEET FOR SEASON SUBSCRIPTION TICKETS SOLD

Series N	ame	Number of Concerts in Series	Į X	Ticke		Total of Sub.	Number of Seats Solo   Stu/SrCit
		, , ,	•	Adult ,	Stu/SrCit	Adult	Stu/SrCit
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TOTALS		<ul> <li>XXXXXXXXXXXXXXXXXX</li> </ul>	<u> </u>	XXXXX	XXXXXXXX	L	i

Report on Line:

294 :

295

	NUMBER OF CLETC RECEIVED FROM FUND RAIGING ACTIVITIES	•
٧.	NUMBER OF GIFTS RECEIVED FROM FUND-RAISING ACTIVITIES	
297		
<b>-</b> , 298	B kabor Unions	. 298
299	Individual/Family Foundations	. 299
300		. 300
301		. 301
302	2 United Arts Funds	302
303		304
304 305		304
_ 306		
307		307
	. :	<del></del>
308	TOTAL NUMBER OF GIFTS RECEIVED FROM FUND-RAISING ACTIVITIES. ,	• 308 <u> </u>
N.T.	PROADCASTING (DADIO AND TELEVISION) AND PECOPDING	•
VI.	BROADCASTING (RADIO AND TELEVISION) AND RECORDING	
309	Radio: Number of Concerts Taped and Released	309 ,
310		
311		
312		
<b>31</b> 3	3 Television: Number of Concerts Taped and Released	. 313
∴314	Television: Number of Commercial Stations Carrying Programs	. 314
315		. 315
_ 316		. 316
317	Recording: Number of Recording Sessions	. 317
318	Recording: Company(s) with which Orchestra Records	
<b>-</b> VII	I ORCHESTRA TRADE AGREEMENTS - 1979-80 SEASON	•
	CONCHESTRA TRADE AGREEMENTS - 19/9-00 SEASON	•
319	Date Orchestra Agreement Expires (Month/Day/Year)	. 319
_ 320		
321	Total Number of Players Regularly Under Contract	. 321
322	? Number of Women Players in Figure Above (Line 321)	. 322
_323	Number of Minority Players in Figure Above (Line 321)	. 323 •
ļ	For Players Paid on a Weekly Basis	` <b>,</b>
224	Humbar of Diagon Hadan Carburat # "	204
324 325		. 324
326		. 325
327		. 326 . 327
<b>32</b> 7		. 328
329	Number of Services Per Week as Specified in Contract	329
330	Number of Weeks Paid Vacation	330
<b>3</b> 31		. 330
332	Number of Services Per Season as Specified in Contract	. 332
333	Total Number of Actual Services Used	. 333
334		. 334
■.		

	rur ridyers rate on a rer-service basis	
335 336 337 338 339	Number of Players Under Per-Service Contract	336
340 341 342 343 344 345	Minimum Scale Per Concert: Union	
	Tours and Rumouts	• .
346 347 348 349 350	Runouts: Per Diem Allowance	348 349
	Please enclose a copy of your <u>audited financial statement</u> for the 1979-80 season. Thank you.	·
	PLEASE RETURN ONE GREEN INK COPY OF THE COMPLETED COMPARATIVE STATIS	TICAL REPORT TO:
 	Comparative Statistical Report American Symphony Orchestra League P. O. Box 669 Vienna, Virginia 22180	/
	IMPORTANT! Did'you round off your figures to the nearest doll	ar?
	Enclosed is a copy of our financial statement for	1979-80.
	We will forward a copy of our financial statement as soon as we receive it from our auditor.	for 2979-80
2	Enclosed are copies of our 1979-80 season brochure	·
j		•
	If you should have any questions about the Comparative Statistical R the Research and Reference Department: (703) 281-1230	eport, call

#### COMPARATIVE STATISTICAL REPORT GUIDELINES - 1979-80 SEASON

#### I. PERFORMANCE ACTIVITIES OF OWN PERSONNEL

- A. PERFORMANCES IN HOME METROPOLITAN AREA Include gross income (including admissions and sales taxes collected) from subscription and single ticket sales, and contract fees paid by presenters, for performances in the orchestra's home metropolitan area that use members of the orchestra only. Do not include grants for services from any source, nor reimbursement for electronic media services or income from pension fund concerts. These items should be reported in sections C, D, and E below. Show resold tickets as single ticket sales in the appropriate category. Orchestras that sell Individual and Family membership that include tickets to performances should show the value of the ticket portion of the membership on the appropriate line(s) in this section. The remaining portion of the membership fee is a donation and should be recorded in section H below.
- Regular Subscription Series Ticket income from the main concert series.
   Income from concert series that duplicate programs presented as part of the larger Regular Subscription Series should be included here.
- 4- Special Series Under Orchestra's Auspices Ticket income from all other concert series presented under the orchestra's auspices during the same period of the year as the Regular Subscription Series, e.g., Pops, Promenades, Family Concerts, etc. Do not include concert series that are primarily child/youth/student, summer, chamber orchestra or ensemble concerts.
- Special Concerts Under Other Auspices Fees received by the orchestra for performances for which the orchestra is contracted and presented by management other than its own. Do not include child/youth/student, summer, chamber orchestra or ensemble concerts.
- 8- Special Choral/Ballet/Opera Performances Ticket income and/or contract fees from performances with these groups that cannot be included above. Include any income received for performing as a "pit" orchestra or in accompaniment with choral, ballet or opera performances presented by the orchestra association. Do not include child/youth/student, summer, chamber orchestra or ensemble concerts.
- 12- Child/Youth/Student Concerts Include ticket and/or contractural income from all youth concerts performed by full or split/chamber orchestra or ensembles throughout the season. Grants underwriting these services should not be included here but in section E. Do not include concerts by youth or training orchestras.
- 16- Chamber Orchestra Concerts Ticket income and/or contractural fees for.
  19 all chamber orchestra concerts except child/youth/student concerts. These services must be performed by the orchestra's own personnel. Independent chamber orchestras should not include performances here, but in the applicable categories above or below.



- 20- Ensembles Ticket income and/or contractural fees for all types of ensemble performances, except child/youth/student and summer concerts. These services must be performed by the orchestra's own personnel and any compensation must come from the orchestra.
- 24- Summer Subscription Séries Applies to series concerts by full orchestra 27, or ensembles, held between the end of the Régular Subscription Series in the spring and the beginning of the next Regular Subscription Series the following autumn. Do not include child/youth/student concerts.
- 28- Other Summer Concerts Income from tickets and/or contractural fees for any summer concert not presented as part of an orchestra's series, or which there at no subscription tickets available. Do not include child/youth/student concerts.
- 31- All Other Single Concerts Income from any performances in the orchestra's home metropolitan area not included in any category above. Income from pension fund concerts should be included in section D below.
- B. PERFORMANCES OUTSIDE HOME METROPOLITAN AREA Include gross income (including admissions and sales taxes collected) from subscription and single ticket sales, and contract fees paid by presenters, for performances outside the orchestra's home metropolitan area that use members of the orchestra only. Please provide ticket/contract income for each category as requested on the form. Do not include grants for services from any source, nor reimbursement for electronic media services. These items should be reported in sections C and E below. Show resold tickets as single ticket sales in the appropriate category. Orchestras that sell, Individual or Family memberships that include tickets to the performances should show the value of the ticket portion of the membership on the appropriate line(s) in this section, and remaining portion, which is considered a donation, in section H below.
- 35- Subscription Concerts Under Orchestra's Auspices Ticket income from subscription concerts presented by the orchestra outside its home metropolitan area. Do not include concert series that are primarily child/youth/student, summer, chamber orchestra or ensemble concerts.
- 38- Child/Youth/Student Concerts Under Orchestra's Auspices All youth concert activity presented by the orchestra outside the home metropolitan area, including summer concerts but excluding tour concerts.
- Subscription Concerts Under Other Auspices Fees received by the orchestra for subscription concerts outside the home metropolitan area that are contracted and presented by management other than its own. Do not include concert series that are primarily child/youth/student, summer, chamber orchestra or ensemble concerts.
- 42 <u>Child/Youth/Student Concerts Under Other Auspices</u> All youth concert activity outside the home metropolitan area that is contracted and presented by management other than its own, including summer concerts but excluding tour concerts.



- 43 <u>Tours: Foreign</u> Gross tour receipts (less tour agent fee, if any) for tour performances presented outside the United States or Canada, if applicable.
- Tours: Domestic Gross tour receipts (less tour agent fee, if any) for tour performances presented outside the home metropolitan area but within the United States or Canada (if applicable). Include any child/youth/student concerts performed on tour.
- 45- Chamber Orchestra Concerts Ticket income and/or contractual fees for all chamber orchestra concerts, except child/youth/student concerts, presented outside the orchestra's home metropolitan area. The pendent chamber orchestras should not include performances here but, in the applicable categories above or below.
- 49- Ensembles Ticket income and/or contractural fees for all types of ensemble performances outside the home metropolitan area, except child/youth/student concerts. These performances must be performed by the orchestra's own personnel and any compensation must come from the orchestra.
- Summer Sübscription Series Applies to series concerts outside the home metropolitan area performed between the end of the Regular (home) Subscription Series in the spring and the beginning of the next Regular (home) Subscription Series the following autumn. Do not.include child/youth/student concerts.
- 57- Other Summer Concerts Ticket income and/or contractural fees for any summer concert not presented as part of an orchestra's series. Do not include child/youth/student concerts.
- 60- All Other Runout Concerts Ticket income and/or contractural fees from any performances outside the home metropolitan area not included in any other section B category.
- C. BROADCASTING (RADIO AND TELEVISION) AND RECORDING INCOME
- Radio: Fees Fees and other income received by the orchestra for the initial sale of broadcast rights (live or tapes) to performance(s) by the orchestra or its subsidiary ensembles. Do not include income restricted to the inclusion in the players' pension fund, which should be recorded in section D below.
- Radio: Fees for Repeat Sales of Finished Product Fees and other income received by the orchestra for additional sales of broadcast rights to the performances included in line 65. Orchestras whose broadcasting agreement provide for essentially simultaneous release to all all stations covered by the agreement should enter the revenue received on line 65. Do not include income restricted to inclusion in the players' pension fund, which should be entered in section D below.
- 67 Television: Fees As for radio, line 65 above.
- Television: Fees for Repeat Sales of Finished Product As for radio, line 66 above.



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- D. EARNED INCOME TO ENDERWRITE PENSION FUND OBLIGATION -
- 72 Pension Fund Concert(s) Income Gross revenue generated by pension fund concerts which will underwrite the orchestra's pension fund obligation.
- 78 <u>Tape Syndication Income</u> Gross revenue generated by the syndication of of broadcast tapes of orchestra performances which directly underwrite the orchestra's pension fund obligation.
- E. GRANTS/ALLOCATIONS -- SPECIFIC SERVICES REQUERED To the applicable cate-

<u>Tax-Supported Grants/Allocations</u> - Report all grants and allocations received from governmental or other tax-supported sources for specific services, including the underwriting of performances by the orchestra and its subsidiary ensembles and for the employment of administrative staff.

- 76 City(s).
- 77 County(s)
- State (Exclusive of State Arts Council) Include grants received directly from the state legislature which are not passed through the state arts council, and grants from any other state governmental agency, such as the department of education, tourism, etc. Specify the amount of the grant(s) and the departments or sources of the funding.
- 79 State Arts Council(s) Include all grants received from the State Arts Council for performances of the orchestra and its subsidiary ensembles and special grants for employment of administrative staff, consultants or for special projects.
- National Endowment for the Arts/Canada Council Include all grants received from National Endowment Program (or Canada Council, if applicable), including Music, Music Resources, Music Commissioning, Dance Touring Program, etc. Please identify the program and the amount of each grant if more than one is reported.
- 81 Money Required to Match Treasury Funds (Non-Add Item) Please indicate the amount of funds that had to be raised to match any treasury funds which may have been a part of your NEA Orchestra grant.
- Other Federal Agencies/Departments Include grants, including CETA funding received for the employment of musicians and administrative staff personnel regardless of the local government agency handling the distribution of the funds. Include any other federal grants from any federal department for the specific employment of the orchestra and its subsidiary ensembles, and administrative staff. Specify the funding agencies and the amounts of the grants.
  - 83 <u>Board(s) of Education</u> <u>Include any grants from local</u> boards of education for the underwriting of performances by the orchestra and its subsidiary ensembles.

- 84 Other Public Agencies Please include grants received from any public agency not covered above. Please specify the agencies and the amounts of the grants.
- Individual and Individual/Family Foundations Grants reseived from individuals and individual/family foundations for underwriting of specific services of the orchestra and its subsidiary ensembles or for the employment of administrative staff, consultants or for special projects.
- 87 <u>National Foundations</u> Grants from national foundations that fulfill the conditions for line 86, above.
- Business and Industrial Firms or Foundations Grants from business and industry sources received either directly from the company/corporation or through its foundation for underwriting specific services as outlined in line 86 above. The Bell System's "American Orchestras on Tour" grant should be recorded on this line.
- 89 Other Grants Specify any other grants and their sources, received for the underwriting of specific services as outlined on line 86 above.

  Music Performance Trust Fund (MPTF) grants should be recorded on this line.

#### II. OTHER EARNED INCOME

- Impresario Activities Income from the sponsorship of performances by artists and performing groups not in the regular employ of the orchestra, including rock groups, recitalists and visiting orchestras and dance companies.
- <u>Educational Projects: Youth Orchestra</u> Income from the performances and activities of a youth or training orchestra sponsored by the orchestra association. Include tuitions and fees and any ticket income generated by concerts.
- Educational Projects: Other All income derived from all other educational activities, except concerts by the orchestra's own personnel for young people. Include income from master classes, young artists' competitions, music schools, etc.
- 96. <u>Printed Program Income</u> Gross income from the sale of program advertising, excluding advertising agency commissions but including advertising representatives' commissions. Also include income from the sale of programs.
- 97 <u>Printed Program Franchise Income</u> Gross income from payments made to the orchestra for franchise arrangements in connection with printed programs.
- 98 <u>Hall Rentals and Subleases</u> Gross income from rental and/or subleases of performance or rehearsal halls owned, operated or controlled by the orchestra association.



- Miscellaneous Earned Income Any additional earned income not involving services of the orchestra personnel including concessions, commissions received from concession sales, parking and gift shop, but not including income which would qualify as fund-raising. Do not include bank interest or any other investment income, including rental income from properties owned. Specify sources of this miscellaneous income at bottom of the page or on a separate sheet.
- 102 Percentage of Earned Income to Gross Expenses Line 101 divided by line 206 and then multiplied by 100. Please round off to the nearest whole percentage, e.g., 42%.

#### III. SUPPLEMENTAL INCOME

- F: GRANTS/ALLOCATIONS -- NO SPECIFIC SERVICES REQUIRED: Include all grants from governmental agencies which were not give for a specific purpose, but rather for the general support of the orchestra association's activities. NEA Challenge Grant monies should be recorded on line 107. The money raised to match the Challenge Grant should be recorded on line 108. The value of donated or in-kind services or facilities received from governmental sources should be included on the appropriate line in this section, provided that such donated items meet the criteria included in the Guidelines in section H below. Indicate the nature of such donated and in-kind items at the bottom of the page or on a separate sheet.
- G. INCOME FROM INVESTMENTS, ENDOWMENTS AND BANK INTEREST
- Gain (-Loss) from Sale of Securities Realized gains or losses on the sale of securities and other holdings, and unrealized gains or losses if your auditors choose to recognize this on an annual basis.
- Income from Endowment Funds Including Board-Designated Funds Income from endowment funds, including board-designated endowment funds, net of any applicable advisory fees, regardless of where they are reported on the audited statement.
- Income from Other Investments and Bank Interest Income from any other investments including certificates of deposit and treasury bills, held apart from an endowment fund, and bank interest earned on any savings accounts that are held apart from an endowment fund. Also include any income from rental properties held apart from an endowment fund.
- H. INCOME FROM ALL FUND-RAISING ACTIVITIES

  Gift categories are largely self-explanatory. Please indicate the number of gifts received in each category on page 10, lines 297-308.
- Individuals Orchestras which sell Individual or Family memberships which include tickets to performances should record the value of the ticket portion of the membership on the appropriate subscription ticket line in sections A or B above. That part of the membership income which is considered a donation should be included on this line.



- 119 <u>Labor Unions</u> Do not include Music Performance Trust Fund (MPTF) grants on this line, but on line 89 above.
- Women's Associations or Auxiliaries Gross income or gift made to the orchestra (if applicable), which was generated by the activities and projects of the Women's Association. If the Women's Association sponsored, planned and operated a fund-raising marathon, phonathon, etc., please include the proceeds on line 126 below, but specify if this was an activity of the Women's Association, and this will be footnoted.
- Other Support Groups or Auxiliaries Gross income or gift made to the orchestra (if applicable), which was generated by the activities and projects of other support groups and auxiliary groups of the orchestra, including junior committees, men's associations, etc. Specify the groups and the amount of the gifts if more than one group is involved.
- 126 Other Revenue Generating Projects Gross income generated from any other fund-raising projects operated primarily by the orchestra or board of directors, e.g., a marathon, phonathon, etc. Do not include the value of donated services and goods used as premiums for these activities.
- In-Kind and Donated Services/Facilities These should be recorded on line 128 and the corresponding expense should be reported on the appropriate line in the expense section of this report (e.g., if your annual audit is done for free, indicate the value on 128 and on line 196 under General and Administrative Expense).

In-kind and donated services and facilities, to be considered as gifts to the orchestra, must meet all of the following conditions.

- 1. The services and facilities must be an essential part of the orchestra's efforts, and if not donated, would be performed by paid staff or would be purchased or paid for.
- 2. There is clearly an objective basis on which to value these services or facilities.
- 3. The amounts involved must be such that their omission would materially distort the orchestra's financial statements.

All in less and donated services and facilities must be certified by your auditor and included in the annual report. Smaller orchestras which do not undergo an annual audit must list the type and dollar value of such services facilities at the bottom of the page or on a separate sheet.

#### IV. GROSS EXPENSES

- I. ARTISTIC PERSONNEL EXPENSE
- Orchestra and Regular Conductor(s) Salaries Gross payroll for all orchestra personnel (regular and extra) and regular conductor(s) including the Music Director, Principal Guest Conductor, Resident Conductor and Associate or Assistant Conductor(s). Include vacation pay, overtime and extra services. Do not include travel payments or reimbursement made to imported musicians, but include this on line 160 below, or electronic media guarantees, which should be included on lines 163, 165 or 167 below. If orchestra personnel are paid hourly wages or honoraria, include on this line.
- Orchestra and Regular Conductor(s) Payroll Taxes and Benefits Include employer's share of FICA, health insurance, workmen's compensation insurance, unemployment compensation insurance and any other benefits, including perquisites. Do not include pension fund payments or travel payments or reimbursement made to imported musicians.
- 134 <u>Annual Pension Fund Obligation</u> Include the expense of the orchestra's obligation to the pension fund for the year.
- Guest Conductor(s) and Artists Total payments, including fees and expenses made to guest conductors and artists who perform with the orchestra, including outside choral, ballet and opera groups. Resident companies' expenses should be reported on lines 136 and 137 below. DO NOT INCLUDE THE EXPENSE OF ARTISTS PRESENTED AS PART OF AN IMPRESARIO ACTIVITY OR SERIES.
- Resident Choral Groups Total payements and expenses generated by choral groups operated by the orchestra. DO NOT INCLUDE GUEST CHORAL GROUPS.

  Include the expenses of the choral directors and pianists.
- 137 Resident Ballet and Opera Groups Total payments and expenses generated by ballet and opera groups operated by the orchestra. Include payments made to directors and pianists.
- J. EXPENSES TO GENERATE INCOME FOR PENSION FUND OBLIGATION
- Pension Fund: Concert(s) Expense All expenses related to the production of pension fund concerts, including production costs, advertising and promotion, printing and conductors' and guest artists' fees and expenses.
- 140 <u>Pension Fund: Tape Syndication Expenses</u> Direct costs related to the production and syndication of tapes, the revenue of which will directly benefit the pension fund.
- 141 Pension Fund: Other Expenses Any additional expenses incurred in the funding of the pension fund obligation.



- K. CONCERT PRODUCTION EXPENSE.
- Concert Production Personnel Salaries Include the non-playing portion of salaries and fees for librarian(s) and personnel manager, if members of the orchestra, or the gross salaries of the librarian(s) and personnel manager if they are not. Also include the salaries of staff stage manager and other stage and technical personnel who are not included under hall expenses for performances on line 149 below.
- 144 <u>Concert Production Personnel Payroll Taxes and Benefits</u> Include employer's share of FICA, health insurance, workmen's compensation insurance, unemployment compensation insurance and any other benefits for concert production personnel reported on line 143 above.
- 145 Music Purchases and Rentals Expense of purchasing or renting music, including shipping. Do not include music royalties or licensing fees that might be charged with the rental music.
- 146 Music Royalties, Fees and Licenses Payments for ASCAP, BMI or SESAC licenses as well as any royalties paid directly to a composer.
- 147 <u>Music Commissioning and Arranging</u> Total payments made for the commissioning of musical works, including fees, copying costs, arranging and other costs.
- Insurance Expense for Concert Production Include the portion of insurance expense which is directly related to concert activities of the orchestra or subsidiary ensembles, including general liability insurance and insurance on musical instruments.
- Hall Expense for Performance (Exclusive of Box Office) Gross hall expenses for rehearsals and performances of the orchestra and subsidiary ensembles, exclusive of all box office expenses and exclusive of the cost of space used for the orchestra's administrative offices. Include the cost of stage hands and ushers not regularly employed as staff members. Orchestras that own, operate or control their halls should record overhead costs not directly related to performances, including maintenance, utilities and depreciation of the hall on line 175 below.
- 150 Box Office: Salaries The gross salary—www.wage expense of box office personnel paid directly by the orchestra.
- 151 Box Office: Páyroll Taxes and Benefits Include employer's share of FICA, health insurance, workmen's compensation insurance, unemployment compensation insurance and any other benefits for box office personnel reported on line 150 above.
- 152 <u>Box Office: Other Expenses</u> All other expenses related to the operation of the box office of the use of services of the box office, including fees and commissions paid on ticket sales.

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- 153 <u>Summer Facility Operations Expense</u> The expense to the orchestra of operating a "summer" home for summer concerts and activities.
- 154 Summer Pesidenc/: Per Diem and Transportation Expenses The expense of of transportation and per diem payments made to musicians for residency at a summer festival or home.
- 155 <u>Runout Concerts: Per Diem and Transportation Expenses</u> Include all transportation costs and per diem payments made to musicians for runout performances.
- 156 <u>Fours, Foreign: Per Diem and Transportation Expenses</u> Include all transportation costs and per diem payments made to musicians for tours outside the United States, or Canada, if applicable,
- 157 <u>Tours, Domestic: Per Diem and Transportation Expenses</u> Include all transportation costs and per diem payments made to musicians for tours inside the United States, or Canada, if applicable.
- 158 Admissions and/or Sales Taxes Paid on Tickets Sold The amount remitted to taxing bodies (city, county, state) for taxes charged on tickets sold.
- Musical Instrument Maintenance, Rental, Tuning and Cartage All expenses related to the maintenance and cartage of instruments owned by the orchestras, and any rental or cartage expenses related to the rental of musical instruments.
- Travel Allowance Expense for Imported Musicians Any travel allowances or reimbursement of travel expenses made to musicians from another community for travel and/or mileage to perform with the orchestra for any concerts. Do not include travel expenses for guest artists or conductors.
- 161 Other Concert Production Expenses Include all costs related to ticket printing and any other concert production costs not covered on any line above. Do not include any costs assignable to impresario activities or any capital purchases.
- L. BROADCASTING (RADIO AND TELEVISION) AND RECORDING EXPENSE
- Radio: Fees to Orchestra, Conductors and Guest Atists All payments made to performing artists attributable to any radio broadcasting activities, excluding concerts benefiting the players' pension fund. Include that portion of the electronic media guarantee, if any, assignable to radio broadcasting activities.
- 164 <u>Radio: All Other Costs</u> Any other expenses resulting from radio broadcasting operations, including any additional performance rights specifically required for broadcasting rights.

- 165 <u>Television: Fees to Orchestra, Conductors and Guest Artists</u> As for radio, line 163 above.
- 166 Television: All Other Costs As for radio, line 164 above.
- Recording: Fees to Orchestra; Conductors and Guest Artists As for radio, line 163 above.
- -168 Recording: All Other Costs As for radio, line 164 above.
- M. OTHER EXPENSES,
- 170 <u>Impresario Activity Expense</u> All expenses related to the presentation of impresario activities, *including* production costs, artist(s) expense, fees and hall costs.
- 171 Educational Projects: Youth Orchestra Expenses Include all expenses related to the youth or training orchestra sponsored by the orchestra association, including the non-playing portion of teachers' salaries and concert production expenses.
- 172 <u>Educational Projects: Other Expenses</u> All expenses generated by any other educational activities, other than a youth or training orchestra.
- 173 <u>Printed Program Expenses\*- Include all</u> costs of printing the concert program, including annotations and program notes.
- 174 <u>Printed Programs: Commissions Paid on Advertising</u> Include all commissions paid to advertising representatives for the sale of advertising in the program.
- 175 Hall Expenses Exclusive of Direct Performance and Box Office Expenses All other costs related to the operation of a hall owned, operated or controlled by the orchestra association, including overhead expenses, and exclusive of space used for administrative offices.
- 176 <u>Miscellaneous Expenses</u> All expenses related to the generation of income recorded on line 99.
- N. DEVELOPMENT AND FUND-RAISING EXPENSES
- Development and Fund-Raising Salaries Gross payroll for all employees involved in development and fund-raising activities of the orchestra, including vacation pay and overtime. Do not include a pro-rated portion of the general manager's salary.
- Development and Fund-Raising Payroll Taxes and Benefits Include employer's share of FICA, retirement fund-contributions, health insurance, workmen's compensation insurance, unemployment compensation insurance, and any other benefits.
- 180 <u>Professional and Consultants' Fees</u> Total expense of employing consultants for fund-raising activities.
- 181 <u>Development and Fund-Raising: Printing and Postage</u> Total expense of printing, postage and mailing services for fund-raising activities.



- Development and Fund-Raising: Data Processing Expense All expenses related to data processing and maintenance of mailing lists, either on an in-house computer or through a service bureau or other facility. If the services are donated, include the fair-market value here and on line 128 above. If an in-house computer with multi-department use is employed, include the pro-rated share attributable to development and fund-raising.
- 183 Expenses for Other Revenue Generating Projects All expenses incurred in generating income reported on line 126 above.
- 184 Other Development and Fund-Raising Expenses Include all other development and fund-raising expenses not reported above, including any travel and hospitality related to development and fund-raising activities.
- O, ADVERTISING, PROMOTION AND MARKETING
- Advertising, Promotion and Marketing Salaries Gross payroll for all employees involved in advertising, promotion and marketing activities of the orchestra, including vacation pay and overtime. Do not include a pro-rated portion of the general manager's salary.
  - 187 Advertising, Promotion and Marketing Payroll Taxes and Benefits Include employer's share of FICA, retirement fund contribution, health insurance, workmen's compensation insurance, unemployment compensation insurance and and other benefits.
  - 188 <u>Professional and Consultants' Fees</u> Total expense of employing consultants for advertising, promotion and marketing activities.
- 189 Advertising, Promotion and Marketing: Printing and Postage Total expense of printing, postage and mailing services for the promotion of concerts, including season ticket sales activities.
- Advertising, Promotion and Marketing: Data Processing Expense All expenses related to data processing and maintenance of mailing lists, either on an in-house computer or through a service bureau or other facility.

  If the services are donated, include the fair-market value here and or line 128 above. If an in-house computer with multi-department use is employed, include the pro-rated share attributable to advertising, promotion and marketing.
- Media Advertising Include the cost of a didvertising and promotion purchased on radio or television, or in news pers or magazines. Include any commissions paid. If the time or space is donated, please include, the fair-market value here and on line 128 above.
- 192 Other Advertising, Promotion and Marketing Expense Include all other advertising, promotion and marketing expenses not reported above, including any travel and hospitality related to these activities.
- P. GENERAL AND ADMINISTRATIVE EXPENSES
- 194 <u>Administrative Staff Salaries</u> Gross payroll expense for all employees not included in one of the categories above, including vacation and overtime pay.



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- Seating Capacity(s) of Hall(s) for Major Summer Concert Series Indicate seating capacity of summer concert halls, or outdoor pavilions or "sheds" where the orchestra performs its Major Summer Concert Series. If both indoor and lawn seating are available, please indicate the number of seats available for each area.
- 216 <u>Number of Stage Hands Required for Regular Subscription Concert</u> Number of stage hands required for a Regular Subscription Concert, including house electrician(s).
- 217 <u>Number of Stage Hands Required for a Major Summer Concert</u> Number of stage hands required for a Major Summer Concert, including house electrician(s).

#### III. NUMBER OF PERFORMANCES AND ATTENDANCE

Please record the number of concerts performed and the total attendance for the categories listed below. If a concert is recorded in <u>Number of Concerts</u> column, a figure for attendance *must* also be included.

Do not include performances by youth orchestras or touring orchestras, even if they were presented on a subscription series or performed for children's concerts.

Please indicate the number of free concerts on lines 234 and 254, with attendance figures, and the number of concerts performed for special constituencies (excluding children's concerts), and the attendance. Please specify the special constituency groups.

Please complete the Performance and Attendance section as follows:

#### Concerts/Attendance

<u>If</u> <u>Lines</u>	•	,	By Full Lines	By Cham Lines	By Ensemb Lines
IN	HOME METROPOLITAN AREA				
6 Sp 7 Sp 8 Sp 9-10 Sp 12 C/	gular Subscription Concerts ecial Series ecial Concerts ec. Choral - Subscription ec. Choral - Single/Contract Y/S - Subscription	1.	218/256 219/257 220/258 219/25 <del>7</del> 220/258 221/259	, in	
16 Cha 17-18 Cha	Y/S - Single/Contract amber - Subscription amber - Other		221/259	227/265 225/263 226/264	231/269
21-22 Ens 24 Sun 28 Oth	sembles - Subscription sembles - Other mmer Series ner Summer   Other Single		220/260 223/261 <b>2</b> 20/258		230/268 229/267
ָ , י	SIDE HOME METROPOLITAN AREA .		,		
38 C/Y 39 C/Y 41 Sub 43 Tou 44 Tou	o. Conc. Under Orch's Auspices //S - Under Orch's Ausp Sub //S - Under Orch's Ausp Oth o. Conc. Under Other Auspices ors: Foreign ors: Domestic	. O	236/274 238/276 238/276 238/276 276 or 241/279 239/277 240/278	247/285 247/285 247/285	251/289 251/289 251/289
46-47 Cha 49 Ens 50-51 Ens 56 Sum	mber - Subscription mber - Other, embles - Subscription embles - Other mer Series ep Summer	٠.,	242/280 243/281	245/283 246/284	250/288 249/287
	Other Runouts		237/275	•	•



- IV. SEASON SUBSCRIPTIONS TO REGULAR SERIES CONCERTS
- 294- This section refers to subscription tickets sold for the Regular Sub-296 scription (he) Series which are covered by lines 1, 214, 218 and 256. Use the worksheet to figure the number of seats sold by subscription. Please indicate both adult and student/senior citizen tickets sold.
- V. NUMBER OF GIFTS RECEIVED FROM FUND-RAISING ACTIVITIES
- 297- Each entry made here should match the income shown on the corresponding 308 line in section H. Refer to the appropriate pages of the Guidelines for explanations of the various income/gift categories.
- VI > BROADCASTING (RADIO AND TELEVISION) AND RECORDING

The definitions that follow apply to both radio and television broadcasting.

<u>Number of Concerts Tapes and Released</u> - Include only those concerts whose tapes were actually released.

Number of Commercial Stations Carrying Programs - Local and national

Number of Public Stations Carrying Programs - Local and national

Number of Programs Syndicated - Syndication can be either by the orchestratiself or by an outside syndicator. Include programs whose syndication income underwrites the pension fund.

- 317 <u>Recording: Number of Recording Sessions</u> Including all recording sessions, whether or not the players were paid.
- 318 Recording: Company(s) with which Orchestra Records Names of the record companies with which the orchestra generally records, whether by contractual or other agreement.
- VII. ORCHESTRA TRADE AGREEMENTS 1979-80 SEASON Information requested in this section that cannot be provided in the space allowed, should be added on the back of the page or on an additional sheet.

Orchestras, that pay all of their players on a weekly basis, but use some extra players who are not under contract, should enter the union scale figures for the extra players in the per-service section.

Orchestras that employ a core orchestra, paid on a weekly basis, and pay the balance of the players on a per-service basis, should enter data in both sections.

Orchestras that do not pay most of their players, but do pay some of them or employ paid musicians on occasion, should enter data in the per-service section.



- 319 <u>Date Orchestra Agreement Expires (Month/Day/Year)</u> Expiration date of the contract that was in effect for the 1979-80 season.
- 320 Number of Years Current Agreement Covers Length of current agreement
- Total Number of Players Regularly Under Contract Total number of players under a weekly contract or a per-service contract, or both. The total should equal the sum of lines 324 and 335, excluding extra players.
- \$22 Number of Women Players in Figure Above (Line 321)
- Number of Minority Players in Figure Above (Line 321) Total number of players who are Black, Hispanic, Asian/Pacific Islander or American Indian/Alaskan Native. Please indicate the number who fall into each category on the back of the sheet.

For Players Paid on a Weekly Basis

- Average Salary Per Week Gross orchestra payroll (only for those players paid on a weekly basis, and excluding conductors) and extra players), including vacation pay, overtime and extra services, but excluding electronia media guarantee, divided by the number of paid weeks.
- 334 <u>Electronic Media Guarantee (EMG) for Season</u> The EMG paid per player per season.

For Players Paid on a Per-Service Basis

- 335 <u>Number of Players Under Per-Service Contract</u> Total number of players, whether paid or not, who regularly perform with the orchestra.
- Number of Players Who are Paid on a Per-Service Basis Total number of players actually paid a wage or honorarium for performing with the orchestra. Do not include players who are paid only a travel allowance or mileage reimbursement.
- 342- Average Total Paid Per Player Per Season Do not include travel allowances 343 cormileage reimbursements when figuring the average total paid per player per season:



# BEST COPY AVAILABLE?

: -	INDEX OF SELECTED INCOME AND EXPENSE ITEMS	
	The income and expense items listed below have caused past for those completing the Comparative Statistical placement. Please consult the body of the Guidelines have any further questions.	Report for if you should
	TINCOMÉ	
222	Trans (1 vome Fig. Figure Poster) 155	Line
<b>3</b> 23	the man of Marones Dia one as Figure India . The Office	- Th+: n m-sx -
	Bank Interest Ball System, "American Orchestras on Tour".  CETA Grants, Administrative Staff CETA Grants, Musicians.  Marathons Music Performance Trust Fund (MPTF) Grant National Endowment for the Arts, Challenge Grant. National Endowment for the Arts, Project Grants Phonathon Radiothon Volunteer Groups, Women's Associations. Volunteer Groups, Men's and Others. Youth Orchestra Activities.	
	-EXPENSE	•
	·Item -:	Line
,Iu: 	Choral Groups, as Guest Artists Choral Groups, Resident  Data Processing, Advertising and Promotion. Data Processing, Development and Fund-Raising Data Processing, Administration Hall Expense, for Orchestra Performances. Hall Expense, for Impresario Activities Hall Expense, Overhead for Orchestras Owning a Hall Insurance, for Orchestras Owning a Hall Insurance, Musical Instruments. Insurance, for Orchestra Performances Insurance, Office Equipment Interest on Loans Licenses, ASCAP, BM and SESAC Licenses, Business Licenses, Solicitation. Maintenance Fund Expenses Mailing Expense, Advertising and Promotion. Maintenance Fund Expenses Mailing Expense, Administrative Mailing Expense, Fund-Raising Mailing Expense, Season Subscription Campaign	136 190 190 182 182 149 1770 175 175 175 148 148 148 148 148 148 148 148 148 148

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Full Text Provided by ERIC

59

Printing,	Administrative.		-			•		•					200
Printing,	Advertising and	Prom	otiq	n.									189
Printing,	Fund-Raising		'	<b>.</b> .									181
	Programs												
Printing,	Season Subscript	ion	Camp	aigr	١.				6				189
Youth Orch	nestra	٠.											171

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#### QUESTIONNAIRE COMPLETION GUIDE FOR MEMBERS OF OPERA AMERICA

The enclosed questionnaire for the NEA's Annual Economic Data Series has been designed and pretested to request information in a manner compatible, to the extent possible, with current recordkeeping and accounting practices of performing arts organizations. The data items and definitions contained in the annual membership surveys of several key service organizations, including Opera America, have been closely examined for their potential usefulness in meeting the NEA's data needs. In many cases, these items and definitions have been incorporated directly or with only slight modification into our questionnaire.

This guide has been provided to assist you in identifying those items on the OA Professional Opera Survey questionnaire for 1979-80 which are parallel to items on our questionnaire so that its completion can be less burdensome to you. The attached pages depict the relevant items from our questionnaire with the comparable item numbers/from the OA questionnaire indicated in the appropriate boxes. At the bottom of each page are footnotes which explain any pecularities.

Please complete this questionnaire as fully as you can. Read our definitions carefully, especially for the comparable OA items which appear in this guide. In many cases an OA item is a source for more than one of our items (indicated by arrows) and needs to be split accordingly. In some cases, we are uncertain of where a data item may have been reported for OA and have indicated this by the addition of a question mark. It may be helpful to you to keep a copy of OA's definitions handy for comparison.

We hope this material will facilitate the completion of our form. If you have any questions, please call \_\_\_\_\_ (toll free) and one of our staff will be happy to help you.



		Number of Performances	Income (4)	Number of Tickets/Seats Sold	Attendance
Home/In-Residence	,		, <u>, , , , , , , , , , , , , , , , , , </u>		-
SUBSCRIPTION SERIES	Subscription Ticket Sales Single Ticket Sales	173,	5 2,5,11		3185 F
SCHOOL/ YOUTH	Ticket Sales Third-Party Payment	178,	5 <b>9</b> 7	-189, M2-	1
OTHER PAID	Ticket Sales Third-Party Paymens	179, 180, 184, 185	· \$ 5, /3 \$ 未	1	184, 19 0
FREE/DONATION REQUESTE	מ	ļ	1	/	י אדו נפדו נודי
TOTAL HOME/ IN-RESIDENCE  Tour SCHOOL/ YOUTH	Titket Sales (boxes , , , , , , , , , , , , , , , , , , ,		5 *		
ALL OTHER TOUR	Third Party Payment  Subscription Ticket Sales Single Ticket Sales Third Party	176,177			or here
TOTAL , TOUR	Ticket Sales (boxes , , and Third Party Payments (boxes and .)	.1	5 17,25, 5 **		
	IMPRESARIO/BOOK ED-	-IN PERFORMA	NCES		
Gross Income: 5	expenses:   S		(Net)	•	
	<u> </u>				,
TOTAL		1	S		

"Third party payment is equivalent to contract fees." On the OA questionnaire you are instructed to include these in ticket sale figures for performances in home metropolitan area, whereas we ask for them separately. Therefore, it may be necessary, if possible from your records, to deduct these tamounts outer the ticket sale figures.

NOTE: In addition, in our instructions we have included grants with Services required as earned income from performances to be included above, whereas OA has instructed you to consider them as support income, not to be included above. Since we are able to account for this difference, you may ignore our instruction and follow the structure used by OA: i.e. leave ignants with services required out of third party payments above, and include them later as support income.

OA ticket in come figures include, admissions taxes, where we have requested that they be omitted. Since this will effect income totals, ignore our instruction and use the OA figures which include admissions taxes. Be sure to specify the amount of theadmissions taxes later as

RIC

#### SUBSCRIPTION SERIES PERFORMANCES

IF YOU OFFERED NO SUBSCRIPTION SERIES DURING THE FISCAL YEAR REPORTED, CHECK

THIS BOX AND SKIP TO ITEM (11.)

Box Seats

Highest Orchestra Lowest Orchestra Highest Balcony/Gallery/ Mezzanine/Loge Lowest Balcony/Gallery/ Mezzanine/Loge

Please complete the following chart for the fiscal year reported on the number of tickets/seats available, the number sold, and the prices by different locations in the hall (your home theatre) in which your primary subscription series took place as instructed below.

Price Per Performance: Enter the single performance ticket price (without any subscriber discount) charged for each seating area. (If prices vary by day of the week or by number of performances in the series, show the highest high and lowest low for these locations.)

Tickets/Seats Available Per Performance: Enter the number of tickets/seats available per performance at each price rate. (If the number of seats varies, use the highest number normally available.)

(NOTE: This chart assumes you perform your series in a hall with an orchestra and a balcony, etc. If that is not the case, fall in the most expensive ticket you offer to your primary series in the "highest orchestra" box and the least expensive in the "lowest orchestra" box.)

Price Per Per <b>ior</b> mance		Number of Tickets/ Seats Available Per Performance	Average Number of Tickets/Seats Sold Per Performance
\$	210	2/5	i
\$	211	: 216	
\$	1/2	217	
s	213	218	•
\$	214	219	ڼ
\$	220	22/	

For your primary subscription series, what was the total number of tickets/seats normally available per performance? . . . . .

Rate at Which Greatest Number of

Tickets were Available

Total Tickets rer Performance

What was the total number of tickets/seats available for all subscription series performances for that fiscal year?. . . . .

198,199

Total Tickets All Series

#### PERFORMING ARTISTS

(32.<sub>)</sub>

Please complete for the fiscal year reported the following chart on the numbers of performing artists who usually participated on stage with your troupe/company/orchestra, under each of the following employment arrangements. (Exclude any "supporting" artists described in Items 34, through 39, below.)

Seasonal/Full time: those employed full time and paid for the entire season (or year-round), paid either on salary or on a weekly lasts.

Part of the Season/Part-Time: those employed less than full time and paid on a weekly basis.

Jobbed-in/Per Service/Per Performance: those employed less than full time and paid on a per service, per performance or per production basis.

(NOTE: These categories are intended to be mutually exclusive. If any one artist was paid for part of the year on both a part-time/weekly basis and per service basis, place that artist in the per service category. Likewise, if any one artist worked under a union agreement for one performance and not under a contract for another performance, place that artist in the non-union category.)

Volunteers: include only those who received no payment for performances during the year. If you paid an artist for some performances and not for Others, include that artist in the part time or per-service category, as appropriate.

Guest Stars: those who are not regular members of your troupe, company, or orchestra to whom you pay a premium tee for their performances in your productions, concerts, and programs. (Exclude artists who appear as part of an impresario/booked-in event.)

#### PERFORMING ARTISTS

Seasonal/Full Time (Salaried or Paid Weekly)
Part of the Season/Paid Time (Paid Weekly)
Jobbed-in/Per Service/Per Performance
Volunteers

Guest Stars/Performers (Supernumeraries)

Union _	Non-Union	Total	'	
			])	Page 6
			16	Page G Column
			7(	2
			7	Ĭ.

### COMPENSATION PAID TO PERFORMING PERSONNEL

	$\overline{}$
1	40
•	+U. j
1	
	~

Please complete the following chart on total compensation paid during the fiscal year reported to the performing personnel described above in Items (32.) through (39.)

Complete the column appropriate for your particular art form according to the following definitions and instructions.

Compensation: Include all salaries and wages, per diems, vacation pay, overtime, extra services, electronic media guarantees, payroll taxes and fringe benefits, such as health and workmen's compensation, insurances, unemployment compensation, pension fund obligations and any perquisites.

Performing Artists: Total expense for personnel included in Item (32.), boxes \_\_\_\_ and \_\_\_\_ (weekly) and box \_\_\_\_ (per service).

Guests: Total expense (fees, per diem, and any travel or overhead) for those personnel included in box of Item (32) (Exclude payments to artists who appeared in booked-in/impresario events.) These expenses are to be reported in Section II, Item (1) per the instructions found there.)

Instrumentalists: Total expense (fees. per diems, and any travel or overhead) for those personnel included in Items (34) through (36) above.

Choral/Dance Groups: Total expenses for choral groups operated in house and for those groups (choral and dance) brought in from the outside (Items 37) through (39) above). Include payments (if applicable) to choral directors, choreographers, planists, etc. confected with those groups.

Benefits: Please report the amount of the total compensation figures for performing artists in boxes through \_\_\_\_\_, which represents benefits to those personnel.

"Benefits" include employer's snare of payroll taxes and FIC , health insurance, workmen's compensation unemployment compensation, pension fund, and any perquisites.

If your records do not show benefits separately and you cannot specify the amount of the total which represents benefits, please check the box below the appropriate art form.

Per Diems/Transportation: Please report, if possible, the amount of the total compensation figures for performing artists in boxes \_\_\_\_\_ through \_\_\_\_, which represent per duems and any transportation/travel expenses paid/reimbursed to those personnel.

If your records do not show such items separately and you cannot specify this amount, please check the box below the appropriate art form.

#### COMPENSATION PAID TO PERFORMING PERSONNEL

	Dance/Opera/ Musical Theatre	Orchestra Theatre
Performing Artists : (excluding gues#s)	T { 5,74,75,76, 77, 22, 32,	5 5
Guests 🐞	34) '5	\$ \$
Instrumentalists	5 78, 79, 80,	
Choral Groups (In-House)	4	\$ (in)
Choral/Dance Groups (from Outside)	·	\$ (Out)
TOTAL	\$ •	5 / 5
Benefits: (Performing Artists)	. \$ 84	\$  \$
Çannot Specify:		<u>≠</u>
Per Diems/Transporta (Performing Artists)	tion \$	/s s
Cannot Specify:		

\*The expenses reported here should match those reported in Section III, Item (5.), box

## 50. NUMBER OF NON-PERFORMING PERSONNEL AND EXPENSES

Program Services	Number o	f Employees Part Time (2)	Evpense	Number of Per Service (Fee-for-Service) Personnel	Per Service Personnel Expense	Number of Volunteers
Non-Performing Artists	*	*	\$ 84,88,90	Ħ	\$ 85, 87, 89,	*
Production/ Technical	*	*	5 44,47	*	5 45	*
Publicity/Marketing/ Audience I Development/ Public Relations	* (3)	* 37	\$ 103,104	* (3)	5	*(3)
House/Box Office	* (3)	* (3)	\$ 147,108	* (3)	\$ .	#(3)
Other Program Service Personnel (Specify typesi)	* (3)	<b>*</b> (3)	\$	來 (5)	\$	<b>**(</b> 3)
		,			•	
Total Program Servi	c <b>e</b>		/\$ <u> </u>	·	5 •	*(3)
Management and General/Administrative	k (3)	# (3)	\$ 110,111 .	R (3)	\$ •	*(3)
Fund Raising/ Development	* (3)	大 (3)	599,100.	米 (3)	5 101	<b>*(</b> 3)
TOTAL			\$ .	-	5	

*These figures will be combined in various ways to supply the personnel expense figures required in Section	III, Item(	<u>5.</u>

/si.`	What amount of the total employee expense figure in box represents the employer's share of payroll taxes and benefits?	593, 47, 100,104, 108, 111"	(4)
52.	What amount of the total employee expense figure in box represents per diems and travel expense reimbursements to employees?	Cannot Specify  Not Applicable  Cannot Specify	_

\* These figures are found in the chart at the top of Page 6 of the OA questionnaire. Specific notes follow:

(1) Full Time is equivalent to Season!

- (2) OA combines these two personnel categories on one line:

  Part-time / per production. We prefer to see them separately,
  if possible.
- (3) We are uncertain about whether or not this category is represented in the column needed Administrative on p. 6 in the chart. If you have included all other non-pertorming gersonnel unclar this heading, please allucate them into the appropriate categories as requested above.
- (4) These benefits are to be included in the employee expense figures above where appropriate.

<sup>\*\*</sup>These figures should be reported in Section IV, in boxes \_\_\_\_, \_\_\_, and \_\_\_\_ respectively.

1.)	EARNED INCOME	Ticket Sales	Third Party Payments
	Performances	[ <del>. ``</del>	
	At Home/In Residence	\$	\$
<i>\</i>	On Tour	\$	. \$
	Impresario/Booked-in (Net)	\$	
	Total Performance Income (Add boxes through)	\$	287
	•	Direct Fees	Royalties, Residuals
	Electronic Media		
	Television/Radio . /	5 29, 31	\$ 30, 32
	Audio/Recordings (	5 33	\$ 34
	Films	\$	\$,
•	Subsequent Stage Productions	_	\$*
	Sale/Rental of Media Products	\$	
	Total Electronic Media Income (Add boxes through)	5	35?
	•	- Tuition Fees	Third Party Payments
	Education Formal Schools/Training Programs	\$ -	\$
Ø	Workshop/Master Classes/Artists-in-School, etc. At Home	\$	s
,	On Tour	\$	\$ ~
	Total Education Income (Add boxes through,	* / 75	
	Other Artistic Activities (from activities specified in Section II, Item 27.)	. 5	
	Ancillary Activities  Rental or Sublease of Space, Sets and Costumes:	•	
	Gross: \$ 90, 41 Expenses:	5 7	et: S
	Programs, Playbills, Advertising:	<u>-</u>	,
		5 141, 142 V	et: \\$
	Food, Parking, Concessions:	<u>*</u> ``	
	. Gross: \$ 42, 43 Expenses:	\$ No	etr   \$
	Other Ancillary Income: (Specify)		
			\$
	Total Ancillary Income (Add boxes and)	•	\$
	Investments		•
	Dividends and interest		5 37 , 39
	Net Realized Gains/(Losses)	*	\$ 34
	Proceeds From Sales of Assets Not Capitalized		<u>s</u> *
	Other Investment Income (Specify:)		)
	В.		5 34
	Total Investment Income (Add boxes through)		5 .39?
	Other Earned Income (Specify:)	•	J
	46 (Specify)		£46,47 +2
	47 (specify)	•	<del></del>
	TOTAL EARNED INCOME (Add boxes,,,,,	and)	. 5

\* OA line 38 may possibly contain amounts which must be separated out as indicated above by arrows.

ERIC ? Due to additional detail requested here, these total figures may differ from the OA totals.

600

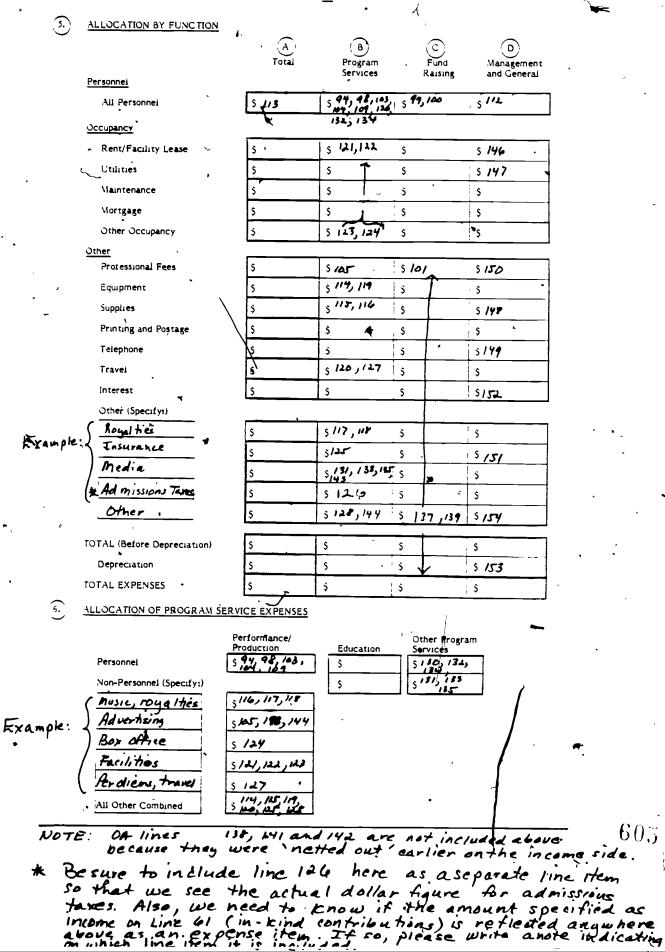
2.	SUPPORT INCOME Private Grants and Contributions		
	Individual Contributions		550,52
	Membership (if considered support)		\$ (50?)
	Business and Corporate Foundation Grants		<del></del>
	Private Foundations		\$ 53,54,55
	ŕ	•	5 (60?)
	United Arts Campaigns	•	\$ 56
	Fund Raising Events, Guilds, (Women's) Aux		\$
		'	\$
•	Other Private Grants and Contributions (Spe	<b>_</b> '	
	* 51, (specify amount of 61), Cu	_ ,	\$ 57, (60), 61
	Total Private Grants and Contributions (Add boxe	s through)	\$
	Parent Organization Appropriation or Allotment		\$
	Government Grants and Contributions		5 7/
1	TOTAL SUPPORT INCOME (Add boxes,,	, and)	\$ -
-	TOTAL OPERATING INCOME (Add boxes an	d)	\$
3.	INCOME - OTHER FUNDS	, be	
$\nearrow$	Endowment Fund	$\Gamma$	
- 1	Plant Fund (Land, Building, and Equipment)		5
1	Other Funds (Specify:)	7	,
1	Other Punds (Specify)	4	
(	Table 1	<b>-</b>	\$ 1.
•	Total Income - Other Funds (Add boxes,,	<del></del> ,	\$ / }
_	TOTAL ORGANIZATIONAL INCOME (Add boxes	and)	<u> </u>
. 4.	INCOME BY SOURCE		7
	Private Sources	Public Sources	•
	Business Corporate Foundations 5 53259	NEA Program Grant	\$ / 7
	Private Foundations \$ 4.0?	NEA Challenge Grant (only	701
7,21,25	Byvate Colleges and	portion received during the	47
, ,	Universities \$60?	fiscal vear)	,
	Other (Specify:)	CETA (payments you receive to pay any CETA employees)	\$
	\$	Other Federal (IMS, NSF,	5 68
	\$	NEH, etc.)	
·/	•	State Government Sources (Include State Arts Agenčies.)	(1055 CETA)
-	,	Public Colleges or Universities	S 3
•	• .	-	
		Local and Regional Government Sources	\$ 63,69 (less CETA)
		Local School Boards	561
		•	<del></del> .

NOTE: We are uncertain where private foundations are being reported in OA questionnaire, except possibly on line 40.

Ingeneral, we are requesting more detail on income than OA; therefore, some of their figures must be broken out above as indicated by arrows (and question marks).

We must know the specific dollar amount on line 61 of the DA questionnaire since our instructions are to exclude this amount from your income figures. If you specify the amount here, you need not recalculate any totals which include it. (See additional note on next page).)

60 F



60.5

F.scal	Year	End.ng	
	_		

) FU	ND 5	341	ANCES	AND	ASSETS

Please connecte the following mart on fill dipalances and assets as defined below. It your organization diploit follow find and intigory to notate on including All. Other wise, complete Columns Although, Elfrom your lear end tiscal statements for the tiscal lear reported in this questionnaire. Fund activity should be reflected in your installment of Changes in Entity Capitall or "Statement of Changes in Entity Capitall or "Statement of Changes in Eund, Balances." Assets are found on the Balance Sheet for the fiscal year reported and for the previous fiscal year.

Funds: See Item, 3, of this Section, INCOME - OTHER FUNDS, for definitions of the funds requested.

Income: Transfer the figures from Item 3, boxes \_\_\_\_ through \_\_\_ as appropriate, entering the total from .nto box

Expenses: Transfer the total figure from box into box and allocate that amount to the appropriate funds. Items 15 and 6 above are intended to reflect expenses by functional activity without regard to the fund from which they were financed. Item 8 below is intended to reflect the use of resources from various funds in order to more fully complete the picture of your organization's fiscal activity for that year.

Surplus/(Deficit): This is the difference between Total Income and Total Expenses. (Subtract box .) If the difference is a negative figure (i.e., a deficit), enclose it in parentheses,

Fund Balances (Beginning of Year): For those organizations which do not follow fund accounting, this is equivalent to the "accumulated surplus or deficit at the beginning of the fiscal year" figure in your financial statements. Other terms used are "Net Worth" or "Entity Capital." "Beginning of Year" figures are the same as those for the previous fiscal year's (End of Year) figures.

Capital Additions and Excess from Current Operations (Transfers or Other Changes in Fund Balances): Two spaces are provided. If included in your financial statement, please report transfers of the excess from current operations or capital additions to current operations or other amounts such as adjustments of prior year's activities and unrealized gains/(losses) on investments carried at market value. Transfers between funds should be reported under the appropriate funds, enclosing the "transfers out" (reduction amounts) in parentheses. Note that such transfers between funds cancel each other out (i.e., have a net effect of zero) in the total figure in Column (A)

Fund Balances (End of Year): This is the sum/(difference) of the Surplus/(Deficit), Fund Balances (Beginning of Year), and Transfers Between funds (or Other Changes) in each column.

Total Assets: If your organization's financial records and reports are on a <u>cash</u> (not accrual) basis, this does not apply to you. Skip to Item (3).

•	. (	A B Operating Fund	©	<b>(D)</b>	E
	· To	(Current Unrestricted and Restricted funds)	Plant Fund	Endowment Fund	All Other Funds
Income	5	5 73	\$	\$	\$
Expenses	\$	s 157	\$	\$	\$
Surplus/(Deficit)	\$	5 15-8	\$	\$ <sup>^</sup>	\$
Fund Bajainces (Beginning of Year)	\$	5 159	•	\$	\$
Excess from Current Operations and Capital	5	\$ 140	· .	\$	\$ _
Additions (Transfers or other changes in Fund Balances	s	5 16/	5	\$	\$

**Fund Balances** (End of Year)

Total Assets (Beginning of Year)

Total Assets (End of Year)

\$ 5 162	\$	5/63-166	5
\$ \$	\$ ,.	\$	5
\$ \$	\$ >	\$	5

# SECTION IV

### VALÚATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

in-hind and denoted services and items or funds expended in behalf of an organization by a parent organization constitute a significant pertien of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide services and products to the guidic. This is especially true for organizations supported by a university or municipality which provides physical facilities, utilities, regular custodial or professional services, etc. This section represents an effort to account for and value such services and centributions. Some organizations may include some of the items requested below on their financial statements.

If pessible, please complete the following section on in-kind and volunteer services and contributed scilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet <u>ALL</u> of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items,

Please complete the following chart on the total number of volunteer staff and the total time they contributed in hours for that fiscal year. Include CETA personnel who were paid directly by another organization. See the instructions in Section II, PERSONNEL, for definitions of the functional areas listed below.

•	Number of Volunteer Staff	Number of Hours Contributed By Volunteers	`
Program Services (e.g., performers, teachers)	*	*	
Fund Raising		i	7
Management and General	*	· 146	1
Ancilliary (concession sales, etc.)			
Total	142+?	* 243+? 4	

2.) At what hourly rate(s) would you value the time of your volunteer staff?

Type of Volunteer	R	ate	
	ļ \$	o	
	s		*
	5		_
•	5	_	

Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution according to the appropriate functional category.

	Total	Services	Raising	and General	Ancillary
Services of Volunteers	s	S	\$	\$	<del></del>
Donated Facilities and Space, Rental Allowances, Utilities, Waintenance Services, etc.	5	5	\$	\$ :	 }
Donated Materials	5	s	S	\$	
_				•	

(s. is any of the information in items 1), (2), or (3) above reflected in your (audited) financial statement for the fiscal year reported?

the fiscal year reported?

Yes No (Skip to Item (6))

Which information is included?

Did you keep (detailed) records on any of this information?

Yes Ne (Skip to Message below Item ?)

On which information?

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series Informatics Inc 6011 Executive Soulevard Reckville, Waryland 20852

Be sure to include the volunteers represented in the employee chart at the top of page lo:

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Note that in 41 on questionnaire this is viewed as an in come item, but is not reflected on

the expense

side,

# OPERA A M E R I C A

PROFESSIONAL OPERA SURVEY 1979-80

QUESTIONNAIRE and GUIDELINES

Fiscal Survey, page 1 Operational Survey, page 9

# **GUIDELINES:**

The OPERA America Fiscal Survey is a study of <u>operating</u> income and expenses which includes <u>all</u> funds, whether restricted or unrestricted that are considered part of the current activity of the opera company. Do <u>not</u> include funds for plant, building, endowments, or any other funds not used for operations.

There is a special section of the survey (lines 167-170) to list such non-operating funds and their amounts.

If you have a question concerning whether to include a certain fund or on any other aspect of the survey, please call Dean Stein at OPERA America (202) 347-9262 in advance of completing the questionnaire.

## INCOME

- Earned Income
- A. PERFORMANCES IN HOME METROPOLITAN AREA include gross income (including admissions and sales taxes collected) from subscription and single ticket sales, and contract fees paid by the presenters, for performances in the opera company's home metropolitan area. Do not include grants for services from any source, nor reimbursement for electronic media services. These items should be reported in sections C, F, and G below. Show resold tickets as single tacket sales in the appropriate category. Opera companies that self individual and Family memberships that include tickets to performances should show the value of the ticket portion of the membership on the appropriate line(s) in this section. The remaining portion of the membership fee is a donation and should be recorded in Section F below.
- 1- Regular Main Season Subscription Series Ticket income from main subscription series.
- 4- Other Performances Ticket Income Ticket Income from all recitals, special concerts and lectures.
- 7- Child/Youth/Student Performances Include ticket and/or contractual
  9 income from all youth performances throughout the season. Grants underwriting these services from public school systems should not be included
  here but in Sections F and G.
- 10- <u>Summer Festival Series</u> Ticket income from summer festival performances 12 that are <u>not</u> a part of the main subscription series.
- All Other Performances Income from any performances in the opera company's home metropolitan area not included in any category above. Opera company's that sell tickets to special benefit performances should show the value of the ticket in this section and the remaining portion which is considered a donation in Section F below.



# QUESTIONNAIRE:

# FISCAL SURVEY

NAME:				•
TITLE	/POS	SITION:		•
TELEP	PHONE	E:	<u></u>	
			•	•
<b>[</b> NCOM	ΙE	•	A	
Ĭ.	EAR	RNED INCOME ***T	ROUND OFF TO NÉARE	ST DOLLAR**
A.	PER	RFORMANCES IN HOME METROPOLITAN AREA		*
	1	Regular Main Season Subscription Series Subscr	iption Tickets 1	,
	2	- Single	Tickets 2	•
	3	Tota	1 3.	•
	4	Other Performance Ticket Income Subscri	iption Tickets 4	
•	5₊	Single	Tickets '5	
	6	Total	1 6.	`
	7	Child/Youth/Student Performances Subscri	iption Tickets 7	
	8	Single	Tickets 8	
	9	Total	۱ 9.	·
	10	Summer Festival Series	iption Tickets 10	
	11	Single	Tickets 11	
	12	Total	1 12.	•
		All Other Performances - specify Single	Tickets 13'	

- B. PERFORMANCES OUTSIDE HOME METROPOLITAN AREA include gross income (including admissions and sales taxes collected) from subscription and single ticket sales and contract fees paid by presenters, for performances outside the opera company's home metropolitan area. Please provide ticket/contract income from each category as requested on the survey.

  Do not include grants for services from any sources, nor reimbursement for electronic media services. These items should be reported in Section C, F, and G below.
- 15- Subscription Performances Ticket income from subscription series presented by the opera company outside its home metropolitan area. Do not include series that are primarily child/youth/student or special summer performances.
- 19- Child/Youth/Student Performances All youth and student production
   activity presented by the opera company outside the home metropolitan
   area.
- 23- All Other Performances Ticket income and/or contractual fees from any performances outside the home metropolitan area not included in any other Section B category.
- C. BROADCASTING (RADIO AND TELEVISION) AND RECORDING INCOME
- 29 Radio: Fees Fees and other income received by the opera company for the initial sale of broadcast rights (live or tapes) to performance(s) by the opera company.
- Radio: Fees for Repeat Sales of Finished Product Fees and other income received by the opera company for additional sales of broadcast rights to the performances included in line 29. Opera companies whose broadcasting agreement provides for essentially simultaneous release to all stations covered by the agreement should enter the revenue received on line 29.
- 31 Television: Fees As for radio, line 29 above.
- 32 <u>Television: Fees for Repeat Sales of Finished Product</u> As for radio, 'line 30 above.
- D. INCOME FROM INVESTMENTS, ENDOWMENTS AND BANK INTEREST
- 36 Gain (-Loss) From Sale of Securities Realized gains or losses on the sale of securities and other holdings and unrealized gains or losses if your auditors choose to recognize this on an annual basis.
- 37 <u>Income from Endowment Funds</u> Income from endowment funds, net of any applicable advisory fees.
- Income from Other Investments and Bank Interest Income from any other investments including certificates of deposit, treasury bills, and money market funds, held apart from an endowment fund, and bank interest earned on any savings accounts that are held apart from an endowment fund.

  Also include any income from rental properties held apart from an endowment fund.

Pace I

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MBANV -	outside the opera company's	·
MPANY:	1.000	<u>### FISCAL-YEAR ENDING:///////</u>
	TOTAL TOTAL SET SE	
. PEF	RFORMANCES OUTSIDE HOME METROPOL	ITAN AREA **ROUND OFF TO NEAREST DOLLAR**
15	Subseription Performances	Tighter, 124 & Subscription Tickets 15. 27222122
16		Single Tickets 11.16.
17		Contract Fees 17
18	t- tri t t t 21	Total 💥 . 18. •
19	Child/Youth/Student Performance	s Subscription Tickets 19
20	V.	Single Tickets 23
21		Contract Fees 21
`22	·	Total 22
23	All Other Performances - specific	y Subscription Tickets 23
. 24		Single Tickets 24
25	The Tage of Eroaccast f	Contract Fees 25
26	Coera conter	Total 26
<b>27</b> -	TOTAL: PERFORMANCES OUTSIDE HOM	E_METROPOLITAN AREA
<b>12</b> 8	TOTAL INCOME FROM PERFORMANCES	
2	ANCARTING (Radio a Triburt about	
	QADCASTING (Radio & Television)	
-		
		Finished Product 30
	Television: Fees for Beneat Salv	<del></del>
	· •	es of Finished Produce
		cording Sessions
_		(00000 0 70) 400 050000000 400005 - 35
25	TOTAL INCOME FROM BROADCASTING	(RADIO & TV) AND RECORDING INCOME . 35
35	<i>•</i>	
	COME FROM INVESTMENTS, ENDOWMENT	S AND BANK INTEREST
. , INC		_
. , INC 36	Gain (Loss) From Sale of Securi	ties
. , INC 36	Gain (Loss) From Sale of Securi income From Endowment Funds	_



E. OTHER EARNED INCOME

- 40 Hall Rentals and Subleases Gross income from rental and/or subleases of performance or rehearsal halls owned, operated or controlled by the opera association.
- 41 Sale or Rental of Materials Income derived from the sale or rental of costumes, sets, so etc. which are the property of the opera company. Include gains of losses on capitalized sets and costumes.
- 42 <u>Libretto/Poster Sales 'Gift Shops/Catalogue Sales</u> Gross income derived from the sales of libretti, posters as well as catalogue and gift shop activities.
- 43 Concession Activities Gross income derived from sale of food, liquor, snacks and beverage sold on theatre premises.
- 44 <u>Printed Program Advertising</u> Gross income from the sale of program advertising excluding advertising agency commissions
- 45 Sale of Printed Programs Gross income generated from the sale of programs.
- 46 Consulting Fees Income from professional fees for consulting by administrative, producti and artistic staff.
- 47 <u>Miscellaneous Earned Income</u> Any additional earned incomé not included in any category abspecify sources of this miscellaneous income at bottom of the page or on a separate sheet.
- II. Support Income
- F. PRIVATE SUPPORT Contributions received for use by the opera company in current operation include funds received from penefits and fund-raising events.
- Individual Contributions Opera companies which sell Individual or Family Memberships which include tickets to performances should record the value of the ticket portion of the membership on the appropriate subscription ticket line in Sections A or B above. That par of the membership income which is considered a donation should be included on this line.
- Allocations from Guild Aftivities Gross income or gift made to the opera company (if app cable), which was generated by the activities and projects of the opera guild.
- Other Support Groups of Auxiliaries Gross income or gift made to the opera company (if applicable) which was generated by the activities of other support or auxiliary groups of the opera company.
- 59 Other Revenue Generating Projects Gross income generated from any other fund-raising projects operated by the opera company or Board of Directors, i.e. benefits, galas, etc.
- 61 In-Kind and Donated Services/Facilities These should be recorded on line 62 and the corresponding expense should be reported on the appropriate line in the expense section on this report.

In-kind and donated services and facilities, to be considered as gifts to an opera company, must meet all of the following conditions.

- 1. The services and facilities must be all essential part of the opera company's efforts, and if not donated, would be performed by paid staff or would be purchased or paid for.
- 2. There is clearly an objective basis on which to value these services or facilities.
- 3. The amounts involved must be such that their omission would materially distort the opera company's financial statements.

All in-kind and donated services and facilities must be certified by your auditors and included in the annual report. 61.

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COMPANY:	FISCAL YEAR ENDING: / / /
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′	**ROUND OFF TO NEAREST DOLLAR**
	EARNED INCOME: 32 et 2 of Stort lotte toll Cult Cross income dépives from the sales of
	•
	Le Rentals and Subleases
	pretto/Poster Sales/Gift Shops/Catalogue Sales
	ncession Activities
	inted Program Advertising
	les of Printed Programs
	nsulting Fees
	scellaneous Earney Income
	TAL EARNED INCOME FROM OTHER ACTIVITIES (Lines 40-48)
49 TO	TAL EARNED INCOME (Lines 28, 35, 39, 48)
	PE NOTE INTERES E ITTE PLE TESE PER ENTE USE PORTE COSTS COMPANY ANTOURNES OPERST. TINCOME
	TE SUPPORT  dividual Contributions .g
,	bor Unions (specify) a rate a series of the series of should be the uses
	dividual/Family Foundations.
***	rporate Foundations
	cal/Regional Corporate Contributions
	tional Corporate Contributions
-	ited Arts Funds
57 AF	Tocations from Guild Activities
/ 58 Ot	her Support Groups or Auxiliaries
50 00	her Revenue Generating Projects
59 Ot 60 Ot	her Sources (specify)
	-Kind and Donated Services/Facilities
	TAL PRIVATE SUPPORT
62 TO	THE PRIVATE SUFFURITE AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDR

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- G: GOVERNMENT GRAATS/ALLOCATIONS Report all grants and allocations received from governmental or other tax-support sources.
- 63 <u>City(s)</u>
- 64 County(s)
- State/Province (Exclusive of State Arts Council) Include grants received directly from the state/province legislature which are not passed through the state arts council, and grants from any other state governmental agency, such as the Department of Education, etc.
- 66 State/Province Arts Council
- National Endowment for the Arts/Canada Council Include all grants received from all National Endowment Programs (or Canada Council, if applicable). Please identify the program and the amount of each grant if more than one is reported.
- 68 Other Federal Agencies/Departments Include grants, including CETA funding regardless of the local government agency handling the distribution of the funds. Include any other federal grants from any rederal department. Please specify the funding agencies and the amounts.
- 69 Board(s) of Education Include any grants from Local boards of education for the underwriting of performances by the opera company or a subsidiary company.
- 70 Other Public Agencies Please Include grants received from any public agency not covered above. Please specify the agencies and the amounts of the grants.

## EXPENSES

- III. Personnel Expenditures
- H.I. PERFORMING ARTISTS AND OTHER ARTICLE ERSONNEL For each of the categories contained in lines 74 93, please differential between remuneration paid in the form of salaries and in the form of artistic fees. In addition to guest artists, include resident artistic personnel who were either on staff or under contract with your company. For salary categories, include gross payroll, vacation pay and any overtime.
- Performing Artists Payroll Benefits Include employers share of FICA, health insurance, workmen's compensation insurance, unemployment compensation insurance, and any other benefits. Do not include travel payments or reimbursements.
- Artistic Staff Include on the correct lines gross salaries or fees paid to music directors, artistic directors, artistic assistants, coaches, accompanists, music librarians and any other artistic positions not included in one of the categories on lines 87 92.
- 93 Other Artistic Personnel Payroll Benefits Include employers share of FICA, health Insurance, workmen's compensation insurance, unemployment compensation insurance, and any other benefits for personnel reported on lines \$67, 89, 91.



FISCAL YEAR ENDING: / / / COMPANYIA, or other tax-support sources. \*\*ROUND OFF TO NEAREST DOLLAR\*\* GOVERNMENT GRANTS/ALLOCATIONS (Euglichive of Socre tops Sympolic : Include crams. rec. 63 67 National Endowment for the Arts/Canada Council . . . . . . . . . . . . 67 68 Other Federal Agencies/Departments (specify) . . . . . . . . . . 73 TOTAL INCOME FROM ALL SOURCES ro acenc e<sup>l</sup> model OPERATING EXPENDITURES ILL. - PERSONNEL EXPENSES SALARIES **FEES** H. PERFORMING ARTISTS 74 Singers: Principals and Other Roles 78 Conductors 80 Archestra Musicians - some | And ware elther or ata 82 Dancers, Actors, Etc. Parent et que prose 1822 83 84 Performing Artists Payroll Benefits I. OTHER ARTISTIC PERSONNEL 85 Artistic\_Staff \_\_ -- -- -- -- -- --86 -- ---85 -- -- -- --88 87 Stage Directors 90 \_\_\_\_\_ 89 Designers 92 91 Choreographers . .. 93 Other Artistic Personnel Benefits 94 TOTAL ARTISTIC PERSONNEL (LINES 74 - 93)

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- J. PRODÚCTION/TECHNICAL PERSONNEL
- 95- Production/Technical Personnel Include on the
  98 correct lines, gross salaries or fees paid to technical director, stage
  manager and assistants, production coordinator, stage crew, wardrobe,
  makeup, assistants and secretaries and clerks with production responsibilities.
- 97 <u>Production/Technical Personnel Payroll Benefits</u> Include same items as listed for line 84 with regard to Production/Technical Personnel listed on line 96.
- K. DEVELOPMENT AND FUND-RAISING SALARIES Gross payroll for all employees involved in development and fund-raising activities for the opera company including vacation pay and any overtime. Do not include a pro-rated portion of the general managers salary.
- 100 <u>Development and Fund-Raising Payroll Benefits</u> Include same items as listed for line 84 with regard to salaries listed on line 99.
- Professional and Consultant's Fees Total expense of employing consultants for fund-raising activities.
- L. ADVERTISING, PROMOTION AND MARKETING PERSONNEL
- Advertising Promotion and Marketing Salaries Gross payroll for all employees involved in advertising, promotion and marketing activities of the opera company including vacation pay and any overtime. Do not include a pro-rated portion of the general managers salary.
- Advertising, Promotion and Marketing Payroll Benefits Include same items as listed for line 84 with regard to salaries listed on line 103.
- Professional and Consultant's Fees Total expense of employing consultants for advertising, promotion, public relations and marketing activities.
- M. SUPPORT PERSONNEL
- 107 <u>Support Staff Salaries</u> Gross payroll for box office manager and assistants, ticket office personnel, house manager, assistants and ushers. Include only those salaries that are paid directly by the opera company.
- 108 Support Staff Payroll Benefits Include same items as listed for line 84 with regard to salaries listed on line 107.
- Administrative Staff Salaries Gross payroll expense for all employees not included in one of the categories above, including vacation and any overtime pay.
- Administrative Staff Payroll Benefits Include all items as listed for line 84 with regard to salaries reported on line 110.

- I.V. Non-Personnel Expenses
- Scenery and Props Include all expenses associated with building and/or renting scenery and props. Do not include costs included in transporting scenery and props.
- 115 Costumes/Wigs/Makeup Include all expenses associated with building and/or renting costumes, wigs and makeup.
- Music Purchases and Rentals Expense of purchasing or renting music, including shipping. Do not include music royalties or licensing fees—that might be charged with the rental music.
- 117 Music Royalties, Fees and Licenses Payments to publishers and agents for licenses as well as any royalties paid directly to a composer.
- Music Commissioning and Arranging Total payments made for the commissioning of musical works, including fees, copying costs, arranging and other costs.
- Technical Materials/Equipment Rental Include all expenses for lighting equipment, projection equipment, screens, shop materials, etc. Do not include expenses for equipment that has been capitalized.
- Freight/Hauling Include all expenses associated with drayage of sets.
- of the opera company and subsidiaries, exclusive of all box office expenses and exclusive of the cost of space used for the opera's administrative offices. If the theatre is owned or controlled by the opera, theatre rent.
- Hall and Other Space Expense for Rehearsal Gross expenses for rehearsal in theatre or any other rehearsal space.
- 123 Other Production Occupancy Expense Include overhead costs directly related to production such as maintenance and utilities. If applicable, also include the cost of stage hands and ushers not regularly employed as staff members.
- Box Office Expense All gross expenses attributable to box office operations including the printing of tickets, telephone, etc.
- insurance Expense for Opera Production Include the portion of insurance expense which is directly related to production activities, including general liability insurance and costume and set insurance.
- 126 Admissions and/or Sales Tax Paid on Tickets Sold The amount remitted to taxing bodies (city, county, state) for taxes charged on tickets sold.
- 127 Travel, Housing and Per Diem All travel expenses or reimbursement of travel expenses made to artistic and production personnel for travel and/or mileage, housing expenses and any per diems paid for artistic and production personnel.
- 128 Other Production Expenses Includes all other production costs not covered on any line above. Do not include any capital purchases.

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FISCAL	YEAR	ENDING:	/_	./	 _/

PANY:				_	
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\*\*ROUND OFF TO NEAREST DOLLAR\*\*

# NUMBER OF EMPLOYEES

Employee Type	Administrative	Performing Artistic	Non-Performing Artistic	Production/ Technical	TOTAL
Season					
Part-time/per production					
Total Paid Employees				19	
Volunteers				•	

## IV. NON-PERSONNEL EXPENSES

## O. PRODUCTION EXPENSE

	-			
	114	Scenery and Props		. 114
	115	Costumes /Wigs/Makeup		. 115
	116	Music Purchases and Rentals	•	. 116
	117	Music Royalties, Fees, and Licenses	<b>,</b>	117 -
	118	Music Commissioning and Arranging		118
	125	Technical Materials/Equipment Rental		119
	120	Freight/Hauling	_	120
	121	Hall Expense for Performance	•	121
	122	Hall and Other Space Expense for Rehearsal	•	122
	123	Other Production Occupancy Expense		123
	124	Box Office Expense		124
	125	Insurance Expense for Opera Production		125
	126	Admissions and/or Sales Taxes Paid on Tickets Sold		126
_	127	Travel, Housing and Per Diem	•	127
9	128	Other Production Expenses (specify)		128
	129	TOTAL PRODUCTION EXPENSE (Limes 114 - 128)		129

- P. BROADCASTING (RADIO AND TELEVISION) AND RECORDING EXPENSE
- Radio: Fees to Performing Artists, Conductors and Orchestras All payments made to performing artists attributable to any radio broadcasting activities.
- 131 Radio: All Other Costs Any other expenses resulting from radio broadcasting activities including any additional performance rights specifically required for broadcasting rights.
- 132 Television: Fees to Performing Artists, Conductors and Orchestra As for radio, line 130 above
- 133 Television: All Other Costs As for radio, line 131 above.
- Recording: Fees to Performing Artists, Conductors and Orchestra As for radio, line 130 above.
- 135 Recording: All Other Costs As for radio, line 131 above.
- Q. DEVELOPMENT AND FUNDRAISING EXPENSES
- 137 <u>Development and Fundraising General Expenses</u> Include expenses directly associated with development and fundraising including printing, postage, telephone, mailing service, data processing and travel.
- 138 Expenses for Other Revenue Generating Projects All expenses incurred in generating income reported on line 59.
- 139 Other Development and Fund-Raising Expenses Include all other development and fund-raising expenses not reported above.
- R. ADVERTISING, PROMOTION, PUBLIC RELATIONS AND MARKETING EXPENSES
- Advertising, Promotion, Public Relations and Marketing General Expenses Include expenses directly associated with advertising, promotion, public relations and marketing of productions, subscription campaigns, etc., including printing, postage, telephone, mailing services and data processing.
- Printed Program Expense Include all costs of printing house and souvenir programs including program notes.
- Media Advertising Expense Include the cost of all advertising or promotion purchased on radio or television or billboards or in newspapers or magazines. If the time or space is donated, please include the fair market value here and on line 61 above.
- Other Advertising, Promotion, Public Relations and Marketing Expenses Include all other advertising, promotion, public relations and marketing expenses not reported above.



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	**ROI	UND OFF	TO NEAREST	DOLLAR**
. P. B	ROADCASTING (RADIO AND TELEVISION) AND RECORDING EXPE	NSE		
130	Radio: Fees to Performing Artists, Conductors and (	Orchestr	a · 130	
131	Radio: All Other Costs	\m_ #	131	
132	Television: Fees to Performing Artists, Conductors	and		
	Orchestra		132	
133		)	133	
. 134	Recording: Fees to Performing Artists, Conductors, a Orchestra	and /	134	
135	Recording: All Other Costs		135	
136	TOTAL BROADCASTING (RADIO AND TELEVISION) AND RECORD EXPENSE	OING ·	136.	
•		. ,	/ **	
_	VELOPMENT AND FUND-RAISING EXPENSES	*	•	*
137	Development and Fund-Raising General Expenses	•	137	<del></del>
138	Expenses for Other Revenue Generating Projects		r38	•
139	Other Development and Fund-Raising Expenses (specify		139	<del></del>
140	TOTAL DEVELOPMENT AND FUND-RAISING NON-PERSONNEL EXP	ENSES	140.	
	· (			
R. AD	VERTISING, PROMOTION, PUBLIC RELATIONS AND MARKETING	EXPENSES	<b>S</b>	•
. 441	Advertising, Promotion, Public Relations and Marketing General Expenses		141	
142	Printed Program Expense			
143	Media Advertising Expense			· ·
144	Other Advertising, Promotion, Public Relations and Marketing Expense (specify)	•	144	
145	TOTAL ADVERTISING, PROMOTION, PUBLIC RELATIONS AND			

## S. GENERAL AND ADMINISTRATIVE EXPENSES

- Rent Expense for Office Space Total expense for the rent of administrative office space. If the office space is owned or controlled by the opera, pro-rate the portion of the rent or mortgage payment which would cover office rent. If the office is donated, include the fair-market value here and on line 61 above.
- 147 Office Utilities Expense Include the expense of gas, electricity, heating oil and water if not included in rent expense. Do not include telephone expense.
- General Office Supplies Include the costs of paper and stationery, general office supplies, administrative postage and equipment rental, printing and copying costs.
- Telephone, Telegraph, and Telex Include all costs of these services for general and administrative purposes.
- Legal and Accounting Expenses Fees for legal, accounting and auditing services. If the services are donated, include the fair-market value here and on line 61 above.
- Insurance Expense (Excluding Production Insurance) Include the cost of insurance directly related to the operation of the office, e.g. fire and theft, general liability and bonding.
- 152 <u>Interest Expense</u> Total cost of borrowing money, either on a long-term or short-term basis.
- 153 Depreciation Expense As determined by Auditor.
- Other General and Administrative Expenses Include all dues to professional organizations (e.g. OPERA America), newspaper and magazine subscriptions, attendance at conferences and workshops, administrative staff travel and per diem and any other miscellaneous expenses.
- T. SURPLUS OR (-DEFICIT) AND UNRESTRICTED FUND BALANCE
- 158 SURPLUS OR (-DEFICIT) FOR THE CURRENT SEASON Difference between gross income and gross expenses for the current season.
- 159 UNRESTRICTED FUND BALANCE AT THE BEGINNING OF THE 1979-80 SEASON The accumulated surplus or deficit in all unrestricted funds at the end
  of the 1978-79 season.
- 160 ADDITIONS TO THE UNRESTRICTED FUND BALANCE Total additions made to all unrestricted funds which did not pass through The Statement of Activity in the audited financial statement. Specify these additions.
- 161 DEDUCTIONS FROM THE UNRESTRICTED FUND BALANCE (Total deductions made from all unrestricted funds which did not pass through the Statement of Activity in the audited financial statement. Specify these deductions.

625



162 UNRESTRICTED FUND BALANCE AT THE END OF THE 1979-80 SEASON - Sum of lines 158,159,160 and 161. If line 161 does not agree with your audited financial

S COMPAN	y:	FISCAL YEAR ENDING: / / /
# # T T T T T T T	· · · · · · · · · · · · · · · · · · ·	** ROUND OFF TO NEAREST DOLLAR
S. GE	NERAL AND ADMINISTRATIVE EXPENSES,	•
146	Rent Expense for Office Space	146
147	Office Utilities Expense	147
148	General Office Supplies	148
149	Telephone, Telegraph, Telex Expense	149
150	Legal and Accounting Expense	151
151	Insurance Expense (excluding production insurance	ie) 151
152	Interest Expense	152
153	Depreciation Expense	153
154	Other/General and Administrative Expense	154 _)
155	Total General and Administrative Expense	15.5
156	TOTAL NON-PERSONNEL EXPENSE	
	(LINES 129, 136, 140, 145, and 155)	156
197	TOTAL GROSS EXPENSE (LINES 113 and 156)	157.
T. SU	RPLUS OR (-DEFICIT) AND UNRESTRICTED FUND BALANCE	E .
73	Total Income from All Sources	73
157	Total Gross Expense	157
158	Surplus or (-Deficit) for the Current Season	, 158
159	Unrestricted Fund Balance at the Beginning of th 1979-80 Season	ne 159
160	Additions to the Unrestricted Fund Balance	160
161	Deductions From the Unrestricted Fund/Balance	161
162	Unrestricted Fund Balance at End of 1979-80 Seas	son 162
	If Line 162 does <u>not</u> agree with your audited fun balance, please attach an explanation.	nd '
	Other Fund Balances End of Year Design	<b>,</b>
163		
164	· · · · · · · · · · · · · · · · · · ·	·
165		
166		

## V.A. NUMBER AND TYPES OF PERFORMANCES

Main Season - Include all productions that comprise the opera company's major/primary performance activity. For Total Attendance, include total number of individual seats sold both through subscription and single ticket sales. Companies that only perform in the summer or are festivals should list their activities on this line.

Off-Season and/or Festival - Include any other full-sclae production activity not included on lines 167, 173, and 184.

Special Recitals or Concerts - Include only those non-staged performances for which admissions is charged.

Touring: Fully Staged - Those performances which include full-staging and orhcestra. Do not include child/youth/family performances (those performances specifically designated for youth and/or families) or Educational performances on this line.

Touring: All Other - Include all touring activity not included on lines 169, 176 and 187.

Child/Youth/Family - Include all performances targeted for youth and/or families.

Do not include educational performances.

<u>Education</u> - Include all performances with educational components. These may Include in-school or in-house performances.

Previews - include all pre-performance legeurs with or without singers.

Other - Performances not included in any category above. Please specify the type of performance.

195 Total Attendance - This number should reflect total attendance for all events, paid and non-paid.



# OPERATIONAL SURVEY

MBER AND TYPES OF PERFOR	MANCES		Total_# of	Total
######################################	بِ جَانِ	roductions	<u>Performances</u>	Attendance
\$0 <b>0</b> 5(3 'Yes <u>18 5 0</u>	e jentari	· include onland	nose monts:=9=1184	ricemanues i
in Season,				
f-Season and/or Festival	168 _	174	185	
ecial Recitals or Concer	'ts	175	186	
ouring: Fully Staged	169	176	187	
ouring: All Other	170	177	188	
ild/Youth/Family		" 1 <b>7</b> ,8	189	
orkshops/Lecture-Demonstr	ations	179	190	
ged/Handjcapped		180	191	
lucation	171	181	192	
eviews		182	193	
ther (Specify)	172	<del></del>	194	
TAL ATTENDANCE DURING FY	7 80 (1979-8	O Séason)	195	2003-006
id any main season productions	tion receives in your ma	e more performan in season? Yes	ces No	

ERIC FULL TOUR PROVIDED BY ERIC

- B. SUBSCRIPTION
- 196 Seating Capacity of Main Season Performance Hall The total number of available seats in the performance hall
- 197 Seating Capacity of Off-Season and/or Festival Performance Hall The total number of available seats in the performance hall. If the hall used is the same as for the main season, use the identical capacity as on line 196. If no such performances are staged, leave line blank.
- 198 Total Number of Seats Available for Main Season Line 167 X Line 173 X Line 196.
- 199 Total Number of Seats Available for Off-Season and/or Festival Line 168 X Line 174 X Line 197.
- 200 Number of Subscriptions Sold to Complete Main Season One subscription means a "package" sold that includes one ticket to every opera offered in the opera company's main season.
- 201 Number of Mini/Partial Subscriptions Sold to Main Season Subscription "packages" sold consisting of one ticket to fewer than all the operas offered in the main season, such as season samplers, half-season, short-season, and other special packages.
- 202 Number of Off-Season and/or Festival Subscriptions Sold Subscription "packages" sold that include one ticket to every opera in the company's other opera performance series apart from the main season, such as summer festivals, Verdi Festivals, Wagner Festivals.
- 203 Percentage of Main Season Capacity Sold by Full-Season Subscription

Line 200 X Line 167 Line 198

204 Percentage of Main Season Capacity by Mini/Partial Subscription -

Line 301 X Line 167 Line 198

205 Percentage of Off-Season and/or Festival Capacity Sold by Subscription -

Line 202 X Line 168
Line 199

	FIF	ISCAL YEAR ENDING: /_/
OMPANY:		
:47 ims	· projecta si <u></u>	•
. SUBSCRIPT	TON	196
196 Seating	Capacity of Main Season Performance Hall	
197 Seating	Capacity of Off-Season and/or Festival	197
is Per	ormance Hall  Tumber of Seats Availage for Main Season	198
198 Total	number of Seats Available for Off-Season	•••
and	or Festival	199
200 Number	of Subscriptions Sold to Complete Main Season	200
201 Number	of Mini/Partial Subscriptions sold to Main Se	eason 201
202 Number	of Off-Season and/or Festival Subscriptions S	Sold 202
203 Percen	tage of Main Season Capacity Sold by Full	203
, Sea	son Subscriptions	
204 Percen	tage of Main Season Capacity Sold by Partial/	204
Sub	scriptions tage of Off-Season and/or Festival Capacity Sc	old
ZOS Perçei By	Subscription	205
· ;	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s	<b>.</b>
LANGUAGI		
	Number of Main Season Performances	
	06 In Original Language	206
	of to English Translation	207
Total	Number of Off-Season and/or Festival Performs	ances
	08 in Original Language	208
	09 In English Translation	209
-	-	ı
•		
•		
		٦
	•	
		•
		-
		<i>y</i>
		<b>&gt;</b>
		<b>&gt;</b>
	625	<b>&gt;</b>

	FISCAL YEAR ENDING: / /
LANNED PRODUCTIONS AND PERFORMANCES	
980-81 MAIN SEASON PRODUCTIONS	
Please list)	* of Performances
	, bq
· · · · · · · · · · · · · · · · · · ·	
1980-81 OFF-SEASON AND/ÔR FESTIVAL	
1980-81 OFF-SEASON AND ON FESTIVE	
(Attach an additional sheet if necessary	•
PLANNED 1981-82 MAIN SEASON	# of Performances
(Please list)	# Of Performances
•	
1	
· · · · · · · · · · · · · · · · · · ·	
1981-82 OFF-SEASON AND/OR FESTIVAL	

62<sub>0</sub>

### E. TICKET PRICES

Complete the following questions for FY 80 (1979-80 Season) based on the number of tickets you indicated as available on Line 196 and on the prices by different locations in the main-season performance hall.

Price Per Performance - Enter the single performance ticket price (without any subscriber discount) charged for each seating area. (If prices vary by day of the week or by number of performances, show the highest high and the lowest low for the locations.)

Ticket/Seats Available Per Performance - Enter the number of tickets/seats available per performance at each price rate (If the number of seats varies, use the highest number normally available.)

Price Category and Seating Location in Which Greatest Number of Tickets Were

Available - For the location in the opera company's main season performance hall which has the greatest number of tickets/seats available per performance, please indicate the price per performance in that location (line 220), the number of seats available in that location (line 221) and the name of that location (line 222).

ANY:	PISCAL TE	AR ENDING: / / /
Complete The To Ownie .		
PROPOSED 1982-83 MAIN SEASON		
(Please list)		# of Performances
•		
272 Ass 27 2 4 4		
de the destront		
-		
·		<u> </u>
1982-83 OFF-SEASON AND/OR FESTIVAL	- U	
7	1	ļ
	<u> </u>	
(Attach an additional sheet if necessary)	٠ مو	•
(Attach an additional sheet if necessary) TICKET PRICES		Number of Tic
		Seats Availab
	Price per Performance	Seats Availab
TICKET PRICES	Price per	Seats Availab
TICKET PRICES  Box Seats	Price per Performance	Seats Availab per Performan 215
TICKET PRICES  Box Seats Highest Orchestra	Price per Performance 210	Seats Availab per Performan 215
TICKET PRICES  Box Seats Highest Orchestra Lowest Orchestra	Price per Performance 210 211	Seats Availab per Performan 215 216 217
TICKET PRICES  Box Seats Highest Orchestra Lowest Orchestra Highest Balcony/Mezzanine/Loge	Price per Performance 210 - 211 - 212 - 213 -	Seats Availab per Performan 215 216 217 218
TICKET PRICES  Box Seats Highest Orchestra Lowest Orchestra Highest Balcony/Mezzanine/Loge Lowest Balcony/Mezzanine/Loge	Price per Performance 210 211	Seats Availab per Performan 215 216 217 218
Box Seats Highest Orchestra Lowest Orchestra Highest Balcony/Mezzanine/Loge Lowest Balcony/Mezzanine/Loge Price Category and Seating Area	Price per Performance 210 - 211 - 212 - 213 -	Seats Availab per Performan 215 216 217 218 219
TICKET PRICES  Box Seats Highest Orchestra Lowest Orchestra Highest Balcony/Mezzanine/Loge Lowest Balcony/Mezzanine/Loge	Price per Performance 210 - 211 - 212 - 213 -	Seats Availab per Performan  215 216 217 218 219
Box Seats Highest Orchestra Lowest Orchestra Highest Balcony/Mezzanine/Loge Lowest Balcony/Mezzanine/Loge Price Category and Seating Area In Which Greatest Number of Tickets	Price per Performance 210 211 212 213 214	Seats Availab per Performan  215 216 217 218 219
Box Seats Highest Orchestra Lowest Orchestra Highest Balcony/Mezzanine/Loge Lowest Balcony/Mezzanine/Loge Price Category and Seating Area In Which Greatest Number of Tickets Were Available Seat Location Do You Provide a Discount for or Tickets	Price per Performance 21.0	Seats Availab per Performan  215 216 217 218 219
Box Seats Highest Orchestra Lowest Orchestra Highest Balcony/Mezzanine/Loge Lowest Balcony/Mezzanine/Loge Price Category and Seating Area In Which Greatest Number of Tickets Were Available Seat Location Do You Provide a Discount for or Tickets to Regular Season Productions for	Price per Performance 210	216 217 218 219 221 222
Box Seats Highest Orchestra Lowest Orchestra Highest Balcony/Mezzanine/Loge Lowest Balcony/Mezzanine/Loge Price Category and Seating Area In Which Greatest Number of Tickets Were Available Seat Location Do You Provide a Discount for or Tickets	Price per Performance 21.0	Seats Availab per Performan  215 216 217 218 219

ANV.		FISCAL YEAR	ENDING:	/_/	
ANY:		• ,			
COMPANY DESCRIPTION INFORMA	TION				••
How many years has your com the 1981-82 season will	npany been in existence, in the your season.	i.e.			
Name of performance house f	for primary activity:				
Do you have an apprentice a program for young singe	and/or training ers				
How may a young singer and	ition for your company?				
MEDIA BROADCAST ARRANGEMEN	rs (1980-81 Season)			•	
Number of operas broadcast	on radio locally/regiona	illy			<u>-</u>
Number of operas broadcast	on radio nationally				
Number of operas broadcast	on television locally/re	egionally			
Number of operas broadcast	t on television nationally	, ·			
Estimated total radio audi	ience:		·		
Estimated total television		• ,			
What is your Fiscal Year & budget?					
What is your projected Fishudget?			, <b>–</b>		^
What is your estimated ma for the current season	(1980-81)1		, <u> </u>		
What is your estimated of attendance for the cur	rent season (1300-01)	1	. —		
in a transmission and impend to	tal attendance for all eventher the current season (1980)	vents )-81)?	· —		

COMPANY:	FISCA	AL YEAR ENDING: ////
G. BOARD OF DIRECTO	DRS -	a a
223 Are directors criteria f	responsible for fundraising as a or membership?	Yes / No /
	minimum amount is required?	
	of private support (individual and was contributed by members of the Boar	d?
	of members of the Board:	•
•	Mayle ,	226
	Fjema 1 e	227
	Blacks	. 228
•	Hispanics	229
	Handi capped	230
•		-
H. GUILDS		
augment p	pany use guild members to rofessional staff?	Yes / No /
Board of	sentative of the guil serve on the Directors?	Yes / No /
233 is a specifi from the	ed \$ amount expected as contribution guild in each fiscal year:	Yes / No /
234 is the guild	responsible for its own treasury? is set up)	Yes / No /
ose is the quild	free to commit funds for its own series? (In line with budget)	Yes / No /
236 Please indic	ate if the guild organizes the gardinates:	
,,	Bails/Galas/Fashion Shows	236
	Production aids	237
	Children's literature	238
, <b>1</b>	Gift Shops/Concessions	239
	Other (Specify)	

COMPANY:		,	FISCAL YE	AR ENDING: /_/	/
241. Does the volum	e company obt iteers in add	ain the assistance	empersi		
242 If yes, were	approximate utilized du	y how many volunt ring the 1979-80	teers season?	. 242	
were	mately how made donated by a -80 season?	nny hours of serv all volunteers du	ice ring the	243	
I. Please enclo	ose an organ company alon	izational chart t g with a brief de	hat describes the scription of each	staff positions wi position.	thin
Example:	Ma.	naging Director		Artistic Di	rector
-	Business Manager	Development Director	Audience Development Director	Production Manager	Technica Director

J. Please enclose a complete staff list for your company including names and titles.

Please enclose ascopy of your audited financial statement for the 1979-80 season. Thank you.

Please return this copy of the completed Professional Opera Survey to:

Professional Opera Survey OPERA America 1010 Vermont Ave., NW, #702 Washington, D.C. 20005

(202) 347-9262

## COMMENTS AND/OR QUESTIONS

## QUESTIONNAIRE COMPLETION GUIDE FOR MEMBERS OF THE THEATRE COMMUNICATIONS GROUP

The enclosed questionnaire for the NEA's Annual Economic Data Series has been designed and pretested to request information in a manner compatible, to the extent possible, with current recordkeeping and accounting practices of performing arts organizations. The data items and definitions contained in the annual membership surveys of several key service organizations, including the Theatre Communications Group, have been closely examined for their potential usefulness in meeting the NEA's data needs. In many cases, these items and definitions have been incorporated directly or with only slight modification into our questionnaire.

This guide has been provided to assist you in identifying those items on the TCG 1980 Survey questionnaire which are parallel to items on our questionnaire so that its completion can be less burdensome to you. The attached pages depict the relevant items from our questionnaire with the comparable item numbers from the TCG questionnaire indicated in the appropriate boxes. At the bottom of each page are footnotes which explain any pecularities.

Please complete this questionnaire as fully as you can. Read our definitions carefully, especially for the comparable TCG items which appear in this guide. In many cases a TCG item is a source for more than one of our items (indicated by arrows) and heeds to be split accordingly. In some cases, we are uncertain of where a data item may have been reported for TCG and have indicated this by the addition of a question mark. It may be helpful to-you to keep a copy of TCG's definitions handy for comparison.

We hope this material will facilitate the completion of our form. If you have any questions, please call \_\_\_\_\_\_ (toll free) and one of our staff will be happy to help you.



PERFORMANCES BY YOUR ORGANIZATION'S PERSONNEL Number of Number of Tickets/Seats Performances Income Sold Attendance Home/In-Residence 1C+ Subscription 1D+2D 5 101 SUBSCRIPTION Ticket Sales 20+ SERIES Single Ticket 4 C 4 D \$ Sales (1108) 5 D SCHOOL/ YOUTH Ticket Sales \$ 102 1 5C \$ [10-115 ? Third-Party \*5D **Payment** 3c+6C OTHER Ticket Sales PAID Third-Party +7C+X -free) Payment >(from FREE/DONATION REQUESTED 4 bore) Ticket Sales 5 101+ (boxes\_ 10C-102 TOTAL HOME/ Third Party Payments 90 IN-RESIDENCE \$. (boxes\_ and (from 1057) Tour SCHOOL/ Ticket Sales 5 YOUTH Third Party Payment 108 () 5 1037) Subscription ALL OTHER Ticket Sales TOUR Single Ticket \$ 103 ) Sales Third Party ; 104 the (less school/youth?) Payment 108 **Ticket Sales** \$ 103 (boxes TOTAL 14C Third Party Payments **TOUR** 5 104 (boxes \_\_\_\_ and Here 108 IMPRESARIO/BOOKED-IN PERFØRMANCES Ali Impresario/Booked-In 90 90 (Net) (Gross Income: 5 125 rExpenses:|\$ 5 (123) 15 C Were any of the tour performances in box \_\_\_\_above given in a foreign country (outside the U.S.)? Foreign Tour Performances

The major difference between TCG end Fin () is in our treatment of 'school / jouth' performances as separate from subscription series and as a possible touring activity. Therefore, where possible, these figures must be subtracted out of the TCG figures as indicated above by arrows and question marks.

Also note our distinction between paid and free performances.

Please complete t	ne following on the ni	umbers of productions giver	during the fiscal year t	eported, as defined
under the art form	headings most appro	opriate to your organization	•	
Theatre			and during	
the fiscal year	of different full-leng r reported. (Count a l ogram as one producti	th'works/productions preser grouping of one-act plays, p ion:)	15	A
h. Number of pro	oductions mounted an	d taken on tour	Tour P	A roductions
CRIPTION SERIES	PERFORMANCES			$\gamma$
		S DURING THE FISCAL YE	AR REPORTED. CHEC	κ <b>\</b>
BOX AND SKI			,	
	he following chart for the prices by different is instructed below.	r the fiscal year concred or t locations in the half (your	the number of tickets/ home theatre) in which	seats available, the your primary subscription
each seating area.	ance: Enter the single (If prices vary by daw for these locations.	le performance ticket price by of the week or by number )	(without any subscriber of performances in the	discount) charged for series, show the highest
		ce: Enter the number of ticles, use the highest number		performance at each
the case, fill in the	t assumes you perform e most expensive tick the "lowest orchestra	m your series in a hall with elet you offer to your primar a" box.)	an orchestra and a balco y series in the "highest o	onv, etc. If that is not orcnestra" box and the
		Price Per Per <b>forma</b> nce	Number of Tickets/ Seats Available Per Performance	Average Number of Tickets/Seats Sold Per Performance
Box Seats		5 19		
Highest Orches	stra	5		
Lowest Oches	tra	\$		
Hignest Balcon Mezzanine/Log		\$		
Lowest Balcon Mezzanine/Log		5 19		
Rate at Which Tickets were A	Greatest Number of Available	\$		
	ubscription series, whally available per per	hat was the total number of formance?	1-L -#	Seats &
	number of tickets/ses for that fiscal year	eats available for <u>all</u> subscri <sup>17</sup>	Total 1	ickets
		cents) offered to your	21 % to 2	<b>7</b> %
What was the rang primary series sub		· · · · · <u>- ·</u>	_ <del></del>	

ORGANIZATIONS WITH NO SUBSCRIPTION SERIES What was the range of ticket prices to all performances for that fiscal year (excluding admission taxes, discounts, complimentary tickets or abnormally high prices such as those for galas or benefits) for which your organization seld tickets? 19 PERFORMING ARTISTS Please complete for the fiscal year reported the following chart on the numbers of performing artists who usually participated on stage with your troupe/company/orchestra, under each of the following employment arrangements. (Exclude any "supporting" artists described in Items (34.) through (39.) pelow.) Seasonal/Full Time: those employed full time and paid for the entire season (or year-round), paid either on salary or on a weekly basis. Part of the Season/Part-Time: those employed less than full time and paid on a weekly basis. Jobbed-in/Per Service/Per Performance: those employed less than full timejand paid on a per service, per performance or per production basis. (NOTE: These categories are intended to be mutually exclusive. If any one artist was paid for part of the year on both a part-time/weekly basis and per service basis, place that artist in the per service category. Likewise, if any one artist worked under a union agreement for one performance and not under a contract for another performance, place that artist in the non-union category.) <u>Volunteers:</u> include only those who received no <u>payment</u> for performances during the year. If you paid an artist for some performances and not for Others, include that artist in the part time or per-service category, as appropriate. Guest Stars: those who are not regular members of your troupe, company corchestra to whom you pay a premium fee for their performances in your productions, concerts, and programs. (Exclude artists who appear as part of an impresario/booked-in event.) PERFORMING ARTISTS Non-Union Union Total Seasonal/Full Time (Salaried or Paid Weekly Part of the Season/Part Time (Paid Weekly) Jobbed-in/Per Service/Per Performance 15 27 **Volunteers** Guest Stars/Performers (Supernumeraries) "SUPPORTING" PERFORMERS The following is divided into two sets of questions on numbers of "supporting" performers for dance, opera/musical theatre and for orchestras. "Supporting" performers are those who accompany and/or supplement the on-stage activities of the personnel represented in Item (32.) above. Please complete the following for the fiscal year reported as instructed below.

o Dance/Opera/Musical Theatre - Complete Items (33.) through (36.)

o Orchestra - Complete Items (37.) through (39.)

 $\rightarrow$  o. Theatre - Include all performing personnel in Item (32.) above and Skip to Item (40.)

\* from column headed " # Actors "

163.

RIC

#### COMPENSATION PAID TO PERFORMING PERSONNEL

Please

Please complete the following chart on total compensation paid during the fiscal year reported to the performing personnel described above in Items (32.) through (39.)

Complete the column appropriate for your particular art form according to the following definitions and instructions.

Compensation: Include all salaries and wages, per diems, vacation pay, overtime, extra services, electronic media guarantees, payroli taxes and fringe benefits, such as health and workmen's compensation, insurances, unemployment compensation, pension fund obligations and any perquisites.

Performing Artists: Total expense for personnel included in Item (32.), boxes \_\_\_\_ and \_\_\_ (weekly) and box \_\_\_ (per service).

Guests: Total expense (fees, per diem, and any travel or overhead) for those personnel included in box of Item (32) (Exclude payments to artists who appeared in booked-in/impresario events.) These expenses are to be reported in Section II, Item (1.) per the instructions found there.)

Instrumentalists: Total expense (fees, per diems, and any travel or overhead) for those personnel included in Items (34) through (36) above.

Choral/Dance Groups: Total expenses for choral groups operated in house and for those groups (choral and dance) brought in from the outside (Items 37.) through (39.) above). Include payments (if applicable) to choral directors, choreographers, planists, etc. connected with those groups.

Benefits: Please report the amount of the total compensation figures for performing artists in boxes \_\_\_\_\_\_, which represents benefits to those personnel.

"Benefits" include employer's share of pavroll taxes and FICA, health insurance, workmen's compensation, unemployment compensation, pension fund, and any perquisites.

If your records do not show benefits separately and you cannot specify the amount of the total which represents benefits, please check the box below the appropriate art form.

Per Diems/Transportation: Please report, if possible, the amount of the total compensation figures for performing artists in boxes through , which represent per diems and any transportation/travel expenses paid/reimbursed to those personnel.

If your records do not show such items separately and you cannot specify this amount, please check the box below the appropriate art form.

#### COMPENSATION PAID TO PERFORMING PERSONNEL Dance/Opera/ Musical Theatre Orchestra Theatre Performing Artists \$ 29 (excluding guests) 5 Guests \$ \$ \$ Instrumentalists Choral Groups (In-House) \$ (in Choral/Dance Groups (Out) (from Outside) TOTAL \$ Benefits: (from 2.4) \$ 1 \$ (Performing Artists) Cannot Specify: Per Diems/Transportation \$ (Performing Artists)

•The expenses reported here should match those reported in Section III, Item (3), box

Cannot Specify:

NOTE: Fortheatre, performing personnel are actors only.

ERIC Full Box Provided by ERIC

640

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#### WAGES AND PAID WORK WEEKS FOR PERFORMING ARTISTS

THEATRE

41.	Actors		Minimum Weekly Salary	Number of Actors at Minimum	Maximum Weekly Salary	Total Actor Paid Weeks
	Mainstager	Union	5		\$	
		Non-Union	\$	-	\$	281
	Other:	Union	\$		\$	
		Non-Union	\$	,	\$	

23
Performance Weeks

#### 50. NUMBER OF NON-PERFORMING PERSONNEL AND EXPENSES

Program Services	_	nber of	Employees Part Time	Emp Expe	loyee ense	Number Per Servi (Fee-for- Personne	ide -Service)	Per S Perso Expe		Numbe Volunt	
Non-Performing Artists	2	4	25	5 2 (-	29)	25		ہے 5	22)	2	7
Production/ Technical	۲	.4	255	\$ ,2	03	23		\$ 5	293	2	7
Publicity/Marketing/ Audience Development/ Public Relations	1		74	5		7	•	5		1	,
House/Box Office		t	3	\$			<b>.</b> .	\$			<del>}</del>
Other Program Service Personnel (Specify typesi)		1,001	An inch	\$			2	\$			
		TRATIVE	72.				7451				À
Total Program Serv	ic <b>e</b>	7	ATIVE	s <b>2</b>	01.		4	10	101 .		*
Vanagement and General/Administrative		,		\$	•		h	\$	•		••
Fund Rausing/ Development	•			ş ·			•	\$ -			,
TOTAL			,	s	046			\$ 2	204		

\*These figures will be combined in various ways to supply the personnel expense figures required in Section III, Item (5.)

\*\*These figures should be reported in Section IV, in boxes \_\_\_\_, \_\_\_, and \_\_\_\_respectively.

Two principal differences occur here:

(1) We request data separately for part-time and jubbed-in (per-service) personnel.

(1) We have more detailed and slightly different breakouts for administrative personnel.

To the extent possible from your records, please give as much detail above as you can, since this is impartant information for comparison with other arts organizations.

ARNED INCOME	Third Party Ticket Sales Payments
Performances •	. 101 +
At Home/In Residence	\$ 102 5
On Tour	5 103 5 104
Impresario/Booked-in (Net)	5 /23
Total Performance Income (Add boxes through)	5
	Royalties, Residuals
Electronic Media	Direct Fees Subsidiary Rights
.Television/Radio	( s s s T
Audio/Recordings 130 %	5 126
Films	5 5
Subsequent Stage Productions	s
Sale/Rental of Media Products	
	- 5
Total Electronic Media Income (Add boxes through)	\$
	Third Party Tuition Fees Payments
Education Formal Schools/Teauning Programs	5 111 6117 three
Formal Schools/Training Programs	15 1/6   5 " (2)
Workshop/Master Classes/Artists-in-School, etc. At Home	5 110 K 5 111 K
On Tour	5 1104 5 1154
Total Education Income (Add boxes through)	5/22
Other Artistic Activities (from activities specified in Section II, Item 27) ).	5
Ancillary Activities	
Rental or Sublease of Space, Sets and Costumes:	
/29 Gross 5 Expenses: 5	Net: S
Programs, Playbills, Advertising:	
/28, /27_Gross: S Expenses: S	Net: , \$
Food, Parking, Concessions:	
/27 Gross: S Expenses: S	Net: + \$
Other Ancillary Income: (Specify)	
· Comment of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the cont	· ·
Total Applicant Income / Add house	\$
Total Ancillary Income (Add boxes,,, and)	<u> </u>
Investments Dividends and Interest	5/24
	5/24
Net Realized Gains/(Lossoe)	3   / •
Proceeds From Sales of Assets Not Capitalized	.   5   from 125?
Other Investment Income (Specify:)	
	\$ '
Total Investment Income (Add boxes through)	<u>.                                    </u>
Other Earned Income (Specify:)	
	5 /30 (less any port
	3 /30 Else where Sp

GENERAL NOTE: With TCO items 130, 204 and 332 ("Other" Categories of in come and expenses), please exercise care in how these figures are allocated so that double counting does not occur and resulting totals balance and match correctly. 6.1.

Private Grants and Contributions	•			
Individual Contributions		5 3/7	•	_
Membership (if considered support)		5 314	-	•
Business and Corporate Foundation Grants		5 314		
Private Foundations	·	5 315	•	
United Arts Campaigns		5 324	•	
Fund Raising Events, Guilds, (Women's) Auxil	liaries		•	
Gross: \$ Expens	esì \$ Net:	5 319		
Other Private Grants and Contributions (Spec	cufy:)		•	
Specify & on line 331		5332+331	*	
Total Private Grants and Contributions (Add boxes	through)	· \$		
Parent Organization Appropriation or Allotment	· · ·	25(f332r)	,	
Government Grants and Contributions	•	5 305+309		
TOTAL SUPPORT INCOME (Add boxes,,	and)	5 333	-	
TOTAL OPERATING INCOME (Add boxes and	ı)	5 334		
INCOME - OTHER FUNDS	•		•	
Endowment Fund	• •	\$	,	-
Plant Fund (Land, Building, and Equipment)	•	\$		
Other Funds (Specify:)				
<u> </u>		5		
Total Income - Other Funds (Add boxes,	and)	\$		
TOTAL ORGANIZATIONAL INCOME (Add boxes	and)	\$ ,	•	
INCOME BY SOURCE			•	
Private Sources	Public Sources			
Business Corporate Foundations \$ 120+ 114	NEA Program Grant	5 301	٦.	,
Private Foundations Ship + 115	NEA Chailenge Grant (only		/ from	
Pivate Colleges and Chiversities	portion received during the fiscul year)	5 302	> ill	·
Other (Specify:)	CETA (payments you receive to pay any CETA employees)	5 307 + 312	7117	
s (fam. 5 1307)	Other Federal (IMS, NSF, NEH, etc.).	; 303+ 304	).    -	, 1 .
	State Government Sources (Include State Arts Agencies)	5306+ 308	105 112,	from 130+
•	Public Colleges or Universities	5 3082	lis,	332!
	Local and Regional Government	5310+311	) from	1
	Sources		7 106,	

\* Item 331 is added here primarily so that total income figures balance out. Also note that we would like to know the amount of TC6 line 331. Detail of this figure is requested in Section IV of our questionnaire.

GENERAL NOTE: Our item ( INCOME BY SOURCE is a reallocation of all income figures reported above, without regard to whether they are carried or 'support! We have tried to suggest all of the possible TCG items which may contain data for a specific category in this item.

ALLOCATION BY FUNCTION  Personnel	Total	B, Program Services	Fund Raising	- D Manageme and Genera
All Personnel	5204	\$	; <b>\$</b>	1 \$1
Occupancy	_			_
Rent/Facility Lease	/ S	\$	\$ .	\$
Utilities	\$	\$	\$	; <b>\$</b>
Maintenance	\$	\$	, \$	\$
Mortgage	\$	\$	\$	S
Other Occupancy	\$	\$	\$	\$
Other				
Professional Fees	\$	\$	<u> </u>	·\$
Equipment	s ´	\$	<u> </u>	\$
Supplies	\$	\$	\$	\$
Printing and Postage	\$	\$ '	<u> </u>	\$
Telephone 206	\$	\$	\$	\$
Travel	\$	5	1 \$	s
Interest	\$	\$	\$	\$
Other (Specify:)				<del></del>
Royalties	5 205	\$	\$	\$
	5	5	\$	1 \$
	S	s	\$	\$
	5	\$	` \$	\$
	\$ .	\$	· \$	\$
		<del></del>		
TOTAL (Before Depreciation)	\$	5	\$	<u> </u>
Depreciation	5	\$	. 3	· \$
TOTAL EXPENSES	5 207	\$	\$	\$
ALLOCATION OF PROGRAM SER	VICE EXPENSES			•
	Performance/ Production	Éducation	Other Progr Services	am
	\$ ,	\$	\$	
Non-Personnel (Specify:)		\$ .	\$	
	\$			
	\$			(
	<u> </u>			ı
~ <u></u>	ş <b>-</b>			
· · · · · · · · · · · · · · · · · · ·	<u> </u>			
	<u>·</u> S			

\* NOTE: Use Part III of your 1979 IRS Form 990 to complete this page.

7.) FUND BALANCES AND ASSETS

Please complete the following chart on fund balances and assets as defined below. If your organization did not follow fund accounting, complete only column A., Otherwise, complete Columns (A) through (E) Irom your year a end fiscal statements for the fiscal year reported in this questionnaire. Fund activity should be reflected in your "Statement of Changes in Entity Capital" or "Statement of Changes in Fund Balances." Assets are found on the Balance Sheet for the fiscal year reported and for the previous fiscal year.

Funds: See Item: 3 of this Section, INCOME TOTHER FUNDS, for definitions of the funds requested.

Income: Transfer the figures from Item 3, boxes \_\_\_\_ through \_\_\_ as appropriate, entering the total from box \_\_\_\_ into box \_\_\_.

Expenses: Transfer the total figure from box \_\_\_\_\_\_into box \_\_\_\_\_ and allocate that amount to the appropriate funds. Items 5 and 6 above are intended to reflect expenses by functional activity without regard to the fund from which they were financed. Item (8 below is intended to reflect the use of resources from various funds in order to more fully complete the picture of your organization's fiscal activity for that year.

Surplus/(Deficit): This is the difference between Total Income and Total Expenses. (Subtract box \_\_\_\_\_ from box \_\_\_\_\_) If the difference is a negative figure (i.e., a deficit), enclose it in parentheses.

Fund Balances (Beginning of Year): For those organizations which do not follow fund accounting, this is equivalent to the "accumulated surplus or deficit at the beginning of the fiscal year" figure in your financial statements. Other terms used are "Net Worth" or "Entity Capital." "Beginning of Year" figures are the same as those for the previous fiscal year's (End of Year) figures.

Capital Additions and Excess from Current Operations (Transfers or Other Changes in Fund Balances): Two spaces are provided. If included in your financial statement, please report transfers of the excess from current operations or capital additions to current operations or other amounts such as adjustments of prior year's activities and unrealized gains/(losses) on investments carried at market value. Transfers between funds should be reported under the appropriate funds, enclosing the "transfers out" (reduction amounts) in parentheses. Note that such transfers between funds cancel each other out (i.e., have a net effect of zero) in the total figure in Column (A).

Fund Balances (End of Year): This is the sum/(difference) of the Surplus/(Deficit), Fund Balances (Beginning of Year), and Transfers Between funds (or Other Changes) in each column.

Total Assets: If your organization's financial records and reports are on a <u>cash</u> (not accrual) basis, this does not apply to you. Skip to Item 8).

	Total	Operating Fund (Current Unrestricted and Restricted funds		Endowment Fund	E All Other Funds
n <b>come</b>	\$	\$ 334	S	\$	\$
Expenses	\$	\$ 207	\$	\$	\$
Surplus/(Deficit)	\$	5 335	\$	5	\$
Fund Balances (Beginning of Year)	\$	5 401	\$	\$	Ş
Excess from Current Operations and Capital Additions (Transfers or other changes in Fund Balances	\$	s 402 T	\$	s	5
Transfers Between Funds (or other changes in fund balances)	s	5 402	\$	Ś	\$
Fund Balances (End of Year)	\$	5 403	\$	5 404,405 404,407	\$
Total Assets (Beginning of Year)	\$	\$ .	\$	\$	\$ _
Total Assets (End of Year)	\$	\$	\$	\$	\$

If you have an audited financial statement for the Fiscal Year reported, and if your organization has other funds in addition to the operating fund, this kind of information is usually contained in the Statement of Changes in Fund Balances and for the "Statement of Revenue, Support and Expenses."

## SECTION IV

#### VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

In-iding and denoted services and items or funds expended on behalf of an organization by a parent organization constitute a significant portion of arts and cultural organizations' total base of support. The organization of information on these items from funencial and operational statements under-values the total effect required to provide services and products to the public. This is especially true for organizations supported by a university or or municipality which provides physical facilities, utilities, regular custodial or prefessional services, etc. This section represents an effort to account for and value such services and contributions. Some organizations may include some of the items requested below on their financial statements.

If possible, please complete the following section on in-land and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-land and donated services must meet <u>ALL</u> of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- . There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-king services and contributed items, please use the above criteria to determine what should be included in the following items.

Please complete the fellowing chart on the total number of volunteer staff and the total time they contributed
in hours for that fiscal year. Include CETA personnel who were paid directly by another organization. See the
instructions in Section II, PERSONNEL, for definitions of the functional areas listed below.

	Number of Volunteer Staff	Total Number of Hours Contributed By Volunteers
Program Services (e.g., performers, teachers)	27 total-ad	
Fund Rausing	Ty	
Management and General	27 adminus	
Ancilliary (concession sales, etc.)	D	
Total	27 total	

2.) At what hourly rete(s) would you value the time of your volunteer staff?

Type of Volunteer	Rate
	\$
	5
	5
	\$

3. Please complete the following chart on the estimated value of in-kind contributions for the fiscal yeer reported. If possible, allocate the values for each type of contribution according to the appropriate functional category.

	Total	Program Services	Fund Raising	Management and General	Ancillary	
Services of Volunteers	\$	\$	\$	S-	\$	
Donated Facilities and Space, Rental Allowances, Utilities, Maintenance Services, etc.	5	\$	5 -	5	5	
Donated Materials	5	s	5	5	s -	
						•

331 and or 408 \*\*

\* The TCG Questionnaire reflects these in-kind services on the income side. The chart above reflects how they would be allocated into expense categories.

TCG SURVEY 1980

NEW DEFINITIONS -

FOR LINE ITEMS

SEE 79

INSTRUMENT

PP 4 and 5

## DEADLINE \_\_\_\_

## GENERAL INSTRUCTIONS

- 1. Complete the questionnaire with data from your most recently completed fiscal year. An audit for the same period must accompany this completed form. If your theatre operates in conjunction with an arts institution, museum or school, and you do not have a separate audit, please send us your theatre's internal financial statement.
- 2. Be certain to read the SURVEY instructions while answering the questionnaire.
- 3. Please round off all figures to the nearest dollar, except for ticket prices.
- 4. Use commas to separate hundreds from thousands, and do  $\underline{\text{not}}$  change any line items or the format of this questionnaire.
- 5. Please type the completed questionnaire and return to TCG, along with your audit, by the above deadline. Be sure to make a copy for your files. Mail the questionnaire and audit to: David Visser, Theatre Communications Group, 355 Lexington Avenue, New York, NY 10017.

# Supur INSTRUCTIONS

## SURVEY INSTRUCTIONS

SCHEDULE A: Income Betail

Instructions for SCHEDULE A are on page 1 with the form itself.

SCHEDULE B: Income and Expenses

The TCG SURVEY is a study of operating income and expenses which includes all funds, whether restricted or unrestricted, that are considered part of the current activity of the theatre institution. Funds not to be included are plant, building, endowment etc. There is a special section on the questionnaire (lines 404-407) to list such non-operating funds and their amounts. If you have a question on whether to include a certain fund, please call David Visser or Nancy Kassak at TCG in advance of completing this section of the questionnaire.

Please note that the line, "Donated Services/Materials/Facilities" under unearned income is for in-kind contributions. The amount placed on this line should be offset by an equal amount in expenses. You should only include in-kind income and expenses when they are included in your audited include in-kind income and expenses when they are included in your audit, statement. If major in-kind contributions were not included in your audit, such as facilities donated by a university, footnote the source and estimated amount on line 408.

SCHEDULE C: Audience and Production Data

I = IV PERFORMANCE SPACE: Enter the names of all your performing spaces and the number of seats for each.

CCLUMN A: Ee certain that the total number of productions is equivalent to the number of plays produced, except in the case of a bill of one-acts which should be counted as one production. If one production was repeated in another series, place that number under COLUMN E the second time you list it.

COLUMN B: Use only when a production was remounted from a previous season, goes out on tour following resident performances, or when the production was already counted on another line in COLUMN A.

COLUMN C: Enter the total number of performances for each line.

COLUMN D: Enter the total attendance for each line.

COLUMN E: Calculate the seating capacity times the number of performances for each series. Be sure to take into account any change in seating capacity for a specific production, as well as cases where more than one performing space was used for a given series.

COLUMN F: Compute the percent of available seats for which tickets were sold for each series.

COLUMN G: Enter the number of subscribers holding season tickets to each series, where applicable. Do <u>not</u> count the same subscribers twice on any line even if the subscribers were offered additional series as part of, or benefits from, another series.

COLUMN H: Compute the percent of available seats for which subscribers held tickets for each series, where applicable.

COLUMN I: Enter the performing space for each line using the numerals I, II, III and/or IV from the PERFORMING SPACE list on Schedule B. If more than one performing space was used for one series, indicate all applicable performing spaces on that line.

- 1 2 MAIN SERIES #1 and #2: If your theatre has only one mainstage subscription series, complete only line 1, regardless of whether performances took place in more than one performing space. Use line 2 if you have nother subscription series or second mainstage series that is not offered as part of the first mainstage series.
- 3 SPECIAL MAIN PROD: Use only if your produced any special productions on the mainstage that were not part of your mainstage subscription series.
- 4 SECOND SERIES: Use for fully-mounted play series that is not considered a mainstage series.
- 5 CHILDREN'S SERIES: Include productions for young people on this line. If your theatre solely produces plays for children, then place the Children's Series on lines 1 or 2, as your mainstage activity.
- 6 7 OTHER: Use these two lines for events that cannot be placed on any of the designated lines, and be sure to specify the names of the programs.



- 8 STAGED READINGS: Enter only readings that were not fully mounted.
- 9 BOOKED-IN EVENTS: Include those theatr. dance, film, music or other events that your theatre sponsored but did not produce.
- 11 Enter productions mounted for your mainstage that also went on tour.
- 12 Enter non-mainstage productions first performed in your resident facility that subsequently went on tour.
- 13 Enter productions specifically mounted to tour. If any of these were later performed in your resident facility enter here, using Column A, and on line 6 or habove, using Column B.
- 16-18 Complete these lines if you entered data on lines 11-14. The total number of performances for lines 16-18 should agree with the total number of performances on line 14 of the ON TOUR grid. Use zip code abbreviations for touring activity locations.
- 19-21 Supply requested information.
- 22 Calculate potential box office income by adding total actual subscription income to the face value of remaining sold and unsold single tickets for the season.
- 23 Be sure to count performances in different locations that took place during the same week as one week. (Total weeks cannot exceed 52.)
- 24-27 Complete the NUMBER OF EMPLOYEES grid. <u>Season</u> employees are those employed full-time and paid for the entire season or year-round. <u>Part-time</u> and <u>jobbed-in</u> employees are all other paid personnel.
- 28 Indicate the sum of <u>all</u> work weeks <u>all</u> actors were employed at your theatre. For example, if 12 actors were each employed 10 weeks and 10 other actors were each employed 8 weeks, the total employment weeks would be 200.
- 29 Provide the total amount of actors' salaries and fees paid for all productions and programs. Be sure to include fringe benefits. Exclude stage managers' salaries.
- 30 Indicate only those unions with which your theatre had a formal agreement. (Note: #11 member theatres of the League of Resident Theatres function under both LORT and SSD&C contracts.) If your theatre operated under an agreement with a union but did not hire any union members this year, still indicate the appropriate union; if your theatre hired union personnel but did not have a contract, do not list the union.

## EARNED INCOME

- 101 SUBSCRIPTIONS: Enter income from alla season-ticket sales.
- 102 SINGLE-TICKETS: Enter income from all other ticket sales for theatreproduced productions. (Touring fees and booked-in events income, however, should be entered on lines 103-109 and 123.)
- 103-109 TOURING: Enter income from ticket sales, fees or "purchases of services" by third-party funding sources according to the original sources.
- 110-122 EDUCATIONAL PROGRAMS: This item is broken into two categories with sub-categories or sources under each. "Schools/Community Services" is for artists-in-the+schools and other educational programs designed to serve schools and community institutions. "Training Programs" is for theatre-operated schools, courses and training. Income from fees and tuition paid directly to your theatre should be entered on lines 110 and/or 116, and "purchases of services" by third-party funding organizations should be entered on the appropriate lines, 111-115 under "Schools" and 117-121 under "Training."
- 123 BOOKED-IN EVENTS: Include all income from theatre, dance, film, music or other projects which your theatre sponsored but did not produce. Do not include rental of theatre space on this line (see line 129). Indicate if a "Net" figure.
- 124 INTEREST AND DIVIDENDS: Enter investment income applied to your operating fund that was earned from funds not functioning as an endowment fund (see line 125)
- 125 ENDOWMENT INCOME: Enter investment income from endowments (donor restricted) or quasi-endowments (board designated) that were established specifically to provide income, where principal is maintained but interest is available for operations.
- 126 ROYALTIES: Include all royalties and subsidiary rights paid to your theatre from subsequent stage productions, films, television, recordings, etc., of works originated by your theatre. Be sure to indicate the number of properties and the number of sources in the spaces provided. Examples of sources are theatres, TV/film producers, recording companies, etc.
- 127 CONCESSIONS: Include income from lobby bar and/or sale of all merchandise including refreshments, posters, souvenir programs, tee-shirts, etc. Indicate if a "Net" figure.
- 128 ADVERTISING: Enter income from program and other publication ads. Indicate if a "Net" figure.
- 129 RENTALS: Enter income from rental and sale of sets, costumes, lights, theatre space, etc.
  - Include all other earned income. Specify source(s). 130 OTHER:

## EXPENSES

201-204 SALARIES/FEES/FRINGE BENEFITS: Include all salaries and fringe benefits using the following categories: ADMINISTRATION - managing director, business manager, audience development and PR director, house manager, etc.:

6oa

## EXPENSES (cont'd)

ARTISTIC - artistic director, production manager, literary manager, casting director, actors, stage managers, directors, designers, etc.; PRQDUCTICM/TECHNICAL - technical director, scene and costume shop supervisors, prop master, electricians, carpenters, sound engineer, etc.

205 ROYALTIES: Include those royalties paid to playwrights, composers, lyricists, translators, adapters, etc: Be sure to enter the number of properties and scores on which royalties were paid in the space provided.

206 OTHER EXPENSES: Include <u>all</u> other expenses (administration, production, etc.). Major capital expenses should <u>not</u> be reflected; however, minor capital investments paid out of operating funds may be included on this line if that is how they were accounted for in your audit. Be sure to include fund-raising expenses, excluding salaries, on this line. Do <u>not</u> subtract fund-raising expenses from unearned income even if your audit does so.

### UNEARNED INCOME

301-305 FEDERAL GOVERNMENT: Include all grants from the federal government. Line 301 is for all National Endowment for the Arts (NEA) program grants, line 302 for NEA challenge grants and line 303 for National Endowment for the Humanities (NEH) grants. Do not include CETA funds under this category. Also, "purchases of services" grants should not be included here, but entered under the appropriate earned income programs on lines 103-122.

306-309 STATE GOVERNMENT: Include all grants from your state arts agency on line 306. Enter CETA monies that were dispensed to your theatre by a state agency on line 307 if the monies were administered by your theatre (see lines 312, 327, 328 and 408). All other state grants enter on line 308.

310-313 CITY/COUNTY GOVERNMENT: Include grants and allocations on the appropriate city or county lines. Enter CETA monies dispensed to your theatre by a city or county agency on line 312 if administered by your theatre (see lines 307, 327, 328 and 408).

314 CORPORATIONS: Refer to Schedule A, page 1, and enter total amount on this line. Be sure to enter the total number of corporate sources in the space provided.

315 FOUNDATIONS: Refer to Schedule A, page 1, and enter total amount on this lane. Be sure to enter the total number of foundation sources in the space provided.

316-318 INDIVIDUALS: Enter those donations given through a membership or associate program where the individual receives certain benefits or services on line 316. Corporate members should be included on line 314, "Corporations not on lines 316-318. Enter contributions where no specified benefits or services are provided to the individuals on line 317. Be sure to enter the number of members and donors in the space provided.

319 FUND-RAISING EVENTS/GUILDS: Include income from galas, benefits, auctions, volunteer organizations such as guilds, etc.

320-324 UNITED ARTS FUND: Enter the amount of income originated from each of the listed sources (estimate if necessary).

ERIC Full Text Provided by ERIC

325-331 DONATED SERVICES/MATERIALS/FACILITIES: Include all in-kind contributions of services, goods and facilities under the listed sources if they were included in your audited statement. Note that the total amount should be offset in expenses. CETA-funded salaries included as donated services in your audit, but paid directly to the personnel by a government agency, should be entered on lines 327 or 328. Do not use these lines for non-CETA funds. If your theatre operated in conjunction with a university or museum, enter the in-kind contribution under "sheltering organizations."

332 OTHER: Include all other unearned income. Specify source(s).

401 OPERATING FUND BALANCE AT BEGINNING OF YEAR: This figure should be the same as the end-of-year balance for operating funds in your audit from the previous year.

402 OPERATING FUND BALANCE ADDITIONS (DEDUCTIONS): Include interfund transfers to or from the operating fund.

404-407 OTHER FUND BALANCES END OF YEAR: List the names and amounts of all non-operating funds such as endowment and plant funds, but be sure <u>not</u> to include any capital assets (cost of your building, land and/or equipment). Enter the amount of the fund under the appropriate heading, "Board Designated or "Donor Restricted." Be certain not to duplicate fund balances entered here and on line 403.

408 IN-KIND: If your theatre has not yet adopted the suggested AICPA guidelines for including donated services, materials and facilities as cash in your audited statement, please indicate those significant in-kind contributions not reflected in your audit including CETA funds if they were not part of the audit. List source(s) and amount(s). These amounts should not appear in any of the previous line items on this Schedule.

409 FOOTNOTES: Write here any information that will help clarify any differences from the audited statement and indicate line # for reference. Attach a separate sheet if necessary.

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## TCG SURVEY 1980

SHORT FORM

	F	CR	CFFI	CE 1	JSE (	ONLY				·
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1	DEADLINE:
---	-----------

Name of Theatre

#### FINANCIAL DATA SCHEDULE A:

#### INSTRUCTIONS

- 1. Provide financial data for the most recently completed audited fiscal year in Schedule A below; do not use budget projections. you do not have an audit by the above deadline, please refer to your internal financial statements, but be sure to use actual rather than estimated figures.
- Round off to the nearest dollar amount.
- Be sure to include income from "purchases of services" by government agencies, corporations and foundations for touring and educational programs under earned income.

## SCHEDULE A: FINANCIAL DATA

FISCAL YEAR: mo day yr

1.	TOTAL EARNED INCOME (includes ticket sales, to	ırinç
	fees, educational programs, interest, royalties	S ,
	concessions, etc.)	

- TOTAL EXPENSES 2.
- EARNINGS SURPLUS (GAP) (line 1 minus 2)
- TOTAL UNEARNED INCOME (includes grants and contributions, fundraising events, donated services/materials/facilities, etc.)
- TOTAL INCOME (sum of lines 1 and 4)
- INCOME SURPLUS (DEFICIT) (line 5 minus 2)

s			

-	_			
_	,			





_ <i>;</i>	CHITULE B: AUDIENCE	AND PRO	DUCTION	ÀATA	~					
	PERFORMING SPACE	•	<u> </u>	SEATS					الال	
I						•		•		•
I	I									
I	II				•					•
- I	ν							•		
		A	В		D	E	F_	G	Н · ·	Ι,
	N RESIDENCE:	# of Prod	# of Repeat Prod	# of Perf	Total Attend	# of Avail Seats	Pd %	# of Sub	Sub %	Perf Space
<u> </u>	Main Series #1				•				ì	-
2	Main Series #2									
3	Special Main Prod						)			
Ti Ti	Second Series									
5	Children's Senies	,								
<u>6</u>	Other ( A )			,						
<u>7</u>	Other ( )							·		
8	Staged Readings	,	,,.						, ,	-
<u>9</u>	Booked-in Events		<i>!</i>							
10	TOTAL IN RESIDENCE (Sum of 1-9)					•				
					') '.—					
<u>ON</u>	TOUR:				· —			_		
11_	Mainstage					<i>:</i>		•		4
12 <b>=</b>	Other Resident Prod				` .				,	
.13	Prod Mounted to Tour		,				7		·	
14	TOTAL ON TOUR (Sum of 11, 12, 13)							_/		
15	GRAND TOTAL (Sum of 10 and 14)			·				•		
16	Tours within the sta	ite: # po	erforman ommuniti	oces .es						
17	Out-of-state tours:	# pe	erforman communities of st	ces		. ′				
ERIC			•		6	54	•			

SCHEDULE B (cont'd): /	PRODUCTION ACTIVITY				
15 International tours	# communities names of countries			•	· 
19 <u>Mainstage</u> single-t	icket price range witho	out discounts:	\$	\$	<del></del>
20 Mainstage subscrip	tion ticket price range	:: \$	\$		
21 Mainstage subscrip	tion discount range:		·	7	
performances exclu-	gross from subscription ding booked-in events:	Ÿ			
23 Total number of we	eks this year one or mo	ore public perf	ormances we	re presented:	
EPLOYEES:		# Non-acting		# Production/ Technical	# . To
Employee Type	# Adrinistrative	Artistic	# Actors	rechitcar	
24 Season	*	· · · · · · · · · · · · · · · · · · ·			
25 Part-time/Jobbed-i	n		<del> </del>		
26 Total Paid Employe	es				
27 Volunteers			<u> </u>		
28 Total actor employ	ment weeks:	_ weeks	•		
	ries/fees/fringe benefi				**
30 Unions which had j	urisdiction over or had	working agree	ements with	your theatre dur	ire
this year:	•	ATPAM	AFM		
مرسدي	(type) (categor		Other (sp	ecify)	
USA	SSD&C	LATSE	Other (sp		
Do you permit TCG to r	elease this data to the	NEA for resea	arch purpose	s? yes no	
t .			`		
Signature of Managing	Director	Date	1	<del>/- ´-</del>	
Signature of the service	•				
,	in Abia supetionnoina	Title	<del></del>		
Name of person complet (please print)	ing this questionnaire	11016			<b>₩</b> 1
Please return complet	ed questionnaire by Mor	nday, September	: 15th to Da	vid Visser,	
TCG, 355 Lexington Av	enue, New York, NY 100	017		,	

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SCHEDULE C: INCOME AND EXPENSES .

)		
EARNED INCOME	<u> </u>	<u> </u>
101 Subscriptions		\$
102 Single-Tickets		
Touring:		\
103 Ticket Sales/Fees	\$	\1
104 Federal		/
105 State		d
106 City/County		
107 Corporations		j
108 Foundations		
109 Total Touring (sum of lines 103-108)		\$
Educational Programs:		<b>♪</b>
Schools/Community Services		_
110 Fees	\$	
111 Federal .		
112 State		
113 City/County		
114. Corporations		
115 Foundations		
Training Programs		
	\$ .	
116 Tuftion/Fees b 117 Federal		
120 Gorporations 121 Foundations		<u> </u>
122 Total Educational Programs (sum of lines 110-121)		\$
123 Booked-In Events	1	
124 Interest and Dividends	1	
125 Endowment Income		
1		
120 ROYATCIES	Ì	
127 Concessions	<b>i</b> •	
128 Advertising	1	
129 Rentals	1	
130 Other (specify) 131 TOTAL EARNED INCOME (sum of lines 101,102,109,122-130)	1	
131 TOTAL EARNED INCOME (Sum of Times 20132013105)	<del> </del>	
EXPENSES		
Salaries/Fees/Fringe Benefits:		
201 Administrative	Ş	•
202 Artistic		
		ş
	1	
205 Royalties (# Properties ) 206 All Other Expenses	1 .	J
206 ATT Other Expenses 207 TOTAL EXPENSES (sum of lines 204-206)	1	5
208 EARNINGS SURPLUS (GAP) (line 131 minus 207)		
AND ENVITING SURFERS (ONL) (True 151 miles		



SCHEDULE C (cont'd): INCOME AND EXPENSES		
UNEARNED INCOME	`.	
Federal Government:		1
301 NEA Programs	<del> </del>	1
302 NEA Challenge 15	- <del>                                    </del>	4
303 NEH	<del></del>	4
304 • Other	<del>  • • • • • • • • • • • • • • • • • • •</del>	٠,
305 Total Federal Government (sum of lines 301-304)	1	<del>-</del>
State California		\$
306 State Arts Agencies		4
307 CETA	ļ\$	
308 Other	<del> </del>	<b>↓</b> .
		<u> </u>
	<u>'</u>	ş.
City/County Government: 310 City	<del> </del>	↓ `
	,  \$	<u>.</u>
	*	3
312 CETA		
313 Total City/County Government (sum of lines 310-312)	<u> </u>	<u> </u> \$
314 Corporations (# Sources )		<u> </u>
315 Foundations (# Sources )	_ `` ,	,
Individuals:	ļ	] •
316 Members (# Members )	<u>,</u>	<b>」</b> ``
317 Donors (# Donors )	-	٠
-318 Toral Individuals (sum of lines 316-317)	_	\$
319 Fundraising Events/Guilds		
United Arts Fund:	,	,
320 Individuals .	\$	, ,
321 City/County	,	• ,
322 Corporations	<u> </u>	·
323 Foundations		, , , , , , , , , , , , , , , , , , , ,
324 Total United Arts Fund, (sum of lines 320-323)		\$
Donated Services/Materials/Facilities:		
325 Individuals	Ş	j
326 Corporations		,
327 State CETA *		
328 City/County CETA		
529 Sheltering Organizations		· *
330 Other	•	
331 Total Donated Services/Materials/Facilities (sum of lines	325-330)	\$
332 Other (specify)	·	
333 TOTAL UNEARNED INCOME (sum of lines 305, 309, 313-315, 318, 319, 3	24,331,332)	
334 TOTAL INCOME (sum of lines 131 and 333)		
335 INCOME SURPLUS (DEFICIT) (line 334 minus 207)		
	• •	
	-	
401 Operating Fund Balance Beginning of Year		\$
402 Operating Fund Additions (Deductions)		,
403 Operating Fund Balance End of Year (sum of lines 335,401,402)		
Board Donor	,	
Other Fund Balances End of Year Designated Restricted.	2 .	•
404 \$ \$	,	•
405	•	
406		
407	<b>7</b> ·	
408 In-Kind:	<b>~</b> .	· .
	•	•
	•	~

## APPENDIX H

PROBLEMS OF DATA COLLECTION: SOME FINDINGS FROM WORK ON THE "SEVENTIES DECADE STUDY"

by

Mary G. Peters .

# PROBLEMS OF DATA COLLECTION: SOME FINDINGS FROM WORK ON THE "SEVENTIES DECADE STUDY"

by

#### Mary G. Peters

Under contract NEA PC 80-29 "Study of the Growth in Nonprofit Arts and Cultural Organizations in the Decade of the 1970's", one of our tasks has been to build a small data base of arts organizations in each of five disciplines for a ten year time period, so that we can measure how much the organizations have changed over the ten years. We are then extrapolating the findings from the samples to make an estimate of the growth of the entire universe of organizations in each discipline. This essay discusses two problems we have encountered in using and/or building these small data bases for separate disciplines. These problems result from fallacies in the data collection methodology that could and should be avoided in future data collections from arts organizations.

To build our data bases we used data on individual organizations available from various sources:

<u>Discipli ne</u>	Sources
Symphony	American Symphony Orchestra League annual survey (1970-1979)
Theatre	Ford Foundation Study (1970-1974)
•	Theatre Communications Group annual survey (1974-1980)
Opera	Ford Foundation Study (1970-1974) Opera America annual survey (1974-1979)
Dance	Ford Foundation Study (1970-1974) Audited Financial Statements (1974 or 1975-1979)
Museu ms	Audited Financial Statements or Annual Reports (1970-1980)

Because we were faced with integrating data for single organizations from two different sources, we found two problem areas that created difficulties in matching up the data:

- 1) Variations in or lack of definition of data items (especially in relation to what was to be included)
- 2) Variations in the definition of the organizational entity represented in the data

The result, in the case of the Seventies Decade Study, was that the way certain items were reported for a particular organization might vary from one data source to another. This variance meant that identifying the part of the difference over the time span that was due to a true economic change versus the part that was due to a change in definition was of crucial importance. This identification task was laborious, but not impossible. An additional benefit of this process was that it revealed some important potential problem areas that, if not avoided, could render data collected in the future misleading or meaningless. The only discipline in which we did not have to match data from disparate sources (either two data bases or differently prepared financial statements) was symphonics, they do not show up within the data base.

#### Definition of Data Items.

Lack of item definition or specific inclusion or exclusion of items significantly altered some data items. Where particular items have been defined, even if that definition differs from one data source to another, the differences in definition can be accounted for and the data adjusted to make them equivalent from one year to the next. For example, a major problem was in the placement of grants (especially government grants). In the Ford Foundation study there were two places a respondent could include a grant from government, either under "grants for services required" which was part of performance income under earned income, or under support income from government sources. Opera America and TCG in their questionnaires had no instructions. They just listed various data items. Since we had individual organization data from both sources for operas and theatres, we made in-depth comparisons so that we could account



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for reporting differences. Out of 18 operas that we tried to match up, using 1974 data from both data sources, 9 reported government grants in different places. One included a government grant in Ford and excluded it in Opera America, one included the grant in Opera America and excluded it from Ford. The other seven put their grants in a different place on the two questionnaires. This same problem occurred in the 18 theatres we tried to match. The TCG questionnaire in 1974 also lacked definitions about the placement of government monies and 6 were inconsistent from one questionnaire to the other.

Another problem area was "corpus earnings" or Endowment Income. In Ford this was defined as " ... income earned from endowment corpus funds, capital funds, or special funds that was used for operating income...". It was placed after public and private support but before the total for unearned (i.e. support) income. This varied from the current accounting convention (as of the early 1970's) in which, if it was included at all in the "operating income", it was usually considered earned income.

In no other questionnaire were corpus earnings segregated from other investment earnings, thus destroying any comparability in earned and support income totals between questionnaires.

The source of contributions was another problematic area. In both opera and theatre the contributions from individuals, foundations and businesses were hopelessly mixed up. The total of the three items, including united arts funds contributions, matched in a majority of the cases. Lack of proper definition is probably the root of the problem. Without defining small family foundations and trusts as either "individual contributions" or "Foundation contributions", the respondent is forced to make that choice and can arbitrarily chose one or the other. Furthermore, that choice may vary from year to year. It is the variance in what is included that destroys the meaning of the data. United Arts Fund giving presents a similar morass. Two theatres listed a UAF gift in TCG as a business gift in Ford because a business had given a contribution that was funneled through a UAF. Out of 10 theatres that reported the same figures for private contributions, only 2 reported the underlying data items in the same way on both questionnaires.

For dance and museums, where we worked from audited financial statements, we usually lacked any detail on the source of private contributions. Major grants from foundations or businesses would infrequently appear, but more often they would be lumped in with individual giving. Where we have data from IRS form 990's we found that the private giving is also lumped together. However, grants from governmental sources were usually segregated by the auditors. The normal accounting convention has been to report all government funds as support income, even for "grants with services required". The main problem that we encountered with financial statements was that sometimes there would be no breakout between private and public (government) support. A single figure would be reported for all grants and contributions.

The conclusion that we draw from this experience is that data items must be well defined, and what is to be included or excluded must be stated. Other organizations that have been collecting financial information have obviously also come to this conclusion. To and Opera America over the years since 1974 have made their questionnaires more detailed and have more carefully defined data items. The IRS also has changed its form mainly to include more detailed definitions.

## Definition of the Organization

As we compared data of individual organizations, especially theatres and dance companies, we found another definitional problem: which part of the organization in question are we measuring? Of the 18 theatres we compared we found nine that had major differences that we should investigate. Of those nine, three theatres' differences could be accounted for because they had reported their conservatory/school financial figures in Ford and had excluded these in the TCG survey. On neither Ford's form nor TCG's form was it clear that one was either supposed to include or exclude affiliated activities, such as the school. Ford did have the instruction that the financial figures reported should match the audited figures, and, in most cases, a school of the performing arts organization is included in the audited figures. It is interesting to note that by 1977 TCG had restructured the questionnaire and was asking for audited financial statements to verify reported figures. We do not have individual data for 1977 but for the one later year for which we do have data-(1979), it is clear that those three theatres have included their school activities.

If one looks at totals for the organizations for each of the years for which we have data for individual organizations (the Ford years 1970 through 1974, and the TCG years 1974, 1975, 1976 and 1979), we see steady growth throughout Ford, a leveling off or decrease for TCG '74, '75, and '76, then a big jump from 1976 to 1979. If one looks at the "organization" without its school figures for Ford years and TCG 1979, the picture reflects a more even growth over the decade.

In dance, the problem was even more obvious. Because we had financial statements, we could clearly see whether the dance or ballet company had reported their school in Ford. Our rule of thumb became "as reported in Ford, so we will do in 70's Decade Study". This school problem arose in seven out of 15 modern dance and ballet companies. Only one, Martha Graham, presented any problem. We had only the company's figures and not the school's figures for 1975. However, because of the reporting of beginning and ending fund balances for 1974 and 1976, we could interpolate how the school had done (its deficit) and then estimate its tuition receipts and expenses.

The inclusion/exclusion of the school problem is symptomatic of a larger problem: what part(s) of the organization should one look at? Nonprofit organizations (and especially larger arts and cultural organizations) usually do not account for and report their finances in a single fund. Their financial activity is split into funds according to restriction or use. This problem exists to a greater extent in museums, but also appears in the larger performing arts. Most data collections in the past have requested information from the "operating fund" or from "all funds used for current operations". The latter would include restricted funds for current use, whereas the former definition would most likely exclude these funds.

However, many organizations have "endowment funds" and/or a "plant" or "building fund", an "accessions fund". If one see conly the "operating fund", one might miss grants from NEA and others for purchase of arts objects, for creation of a special ballet program, for construction and renovation of facilities. One frequently does not see maintenance and utility costs, nor the full measure of what an organization can raise in contributions. It is more common to see all expenses contained in the "operating fund". However, contributions and grants usually will be understated if only the "operating fund" is seen.

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In creating a museum data base, we have data on five examples (out of 25 so far), where the organization has reported a significant deficit in its "operating fund" for most or all of the ten years. However, when the other funds are included and the picture is of the entire organization, the income side dramatically changes, and a surplus is reported. It is true that the board's discretionary use of that other income may be very limited, and that the picture is not as rosy as may appear on the surface. However, it is also not the dismal picture reflected by the "operating fund" deficit either. From reading the director's or the president of the board's annual report (which we have for about half of our organizations), it becomes clear that, in many cases, the board had chosen to increase the endowment fund or raise money for a major construction project, rather than raise funds to cover the operating deficit.

Our conclusion from this is that to measure the economic activity of larger arts organizations, one should look at the total organization, i.e. all funds, and also look at the "endowment", "plan" and "funds used for current operations" separately. As a footnote, we suspect that the museum surveys done in the past have significantly undercounted the economic size of the museum industry because they have only asked for operating income (or did not specify this, in which case they will have gotten only the operating income).

One other reconciliation problem we encountered in the theatre area was with university affiliated theatres. The problem of measuring in-kind contributions from parent organizations has been recognized for the last several years by TCG. It is not an easy problem to solve, but is one that can not be ignored in data collection. In our theatre sample we had three university affiliated theatres all of whose data differed significantly between Ford and TCG in 1974. Neither questionnaire had addressed the problem, which left the three respondents to grapple with the problem on their own. All three resolved it in different ways. However, by 1979, TCG had a questionnaire that took the in-kind services into account and consequently, the three are reporting this non-cash economic activity in a similar manner.

This same problem is a significant one in the museum field, but is not insurmountable. The most difficult aspect of it is that such services are not valued in the organization's books. However, in collecting financial statements from university and state/municipal museums, I spoke with several directors or business officers on the phone. They all have some estimate of the value of the services they are currently receiving. However, recreating that data for years past was determined to be too difficult.



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## Resolution of the Problems for the Seventies Decade Study

For the three performing arts disciplines in which we matched data to the Ford Foundation's data base, the reconcilation was as follows:

### Dance: 15 organizations

- 14 organizations were matched.
  - 1 company had to have data adjusted for one year to account for reporting differences.

## Opera: 29 organizations

- 11 matched for major data elements.
- 9 were fully reconciled.
- 3 had arithmetic errors that we found and corrected.
- 2 had totals correct, but underlying data could hot be reconciled.
- 2 had minor differences (under 2%) that could not be reconciled.
- 2 had major differences (about 10%) that could not be reconciled.

## Theatre: 18 organizations (none matched exactly)

- 5 were fully reconciled.
- 4 had minor differences (under 2.5%) that could not be reconciled.
- 7 had differences (up to 60%) that we identified and adjusted. (These differences were due to inclusion/exclusion of the conservatory/ school, in-kinds from the university, or an accounting mistake such as recognition of a grant.)
- 2 had major differences (10%) that could not be reconciled.

### Conclusions

From this exercise of looking at the same organizations using different data sources, we strong recommend, that future data collection efforts:

- (1) have adequate detail for financial data,
- (2) clearly define data items, especially what is to be included or excluded.
- (3) measure the full organization (all funds) and ask for some fund detail, especially on the income side.



#### APPENDIX I

ABSTRACTS OF REFERENCED DOCUMENTATION AND REPORTS SUBMITTED SEPARATELY TO THE RESEARCH DIVISION

- (1) Project Documentation
- (2) Discussion of the Form 990 in Relation to the Economic Data Series (Draft)
- (3) The Economic Censuses: A Report On Their Usefulness in Describing the Economic Activity of Arts Organizations

#### PROJECT DOCUMENTATION

In an effort to organize our recordkeeping and to carefully document project activities as they were carried out so that the final report could be easily, accurately and thoroughly prepared, Informatics developed and submitted, early in Phase I, a Project Documentation Outline, a copy of which appears on the next page. The only sections of this proposed documentation which were completed prior to the decision to postpone data collection in order to explore other approaches, were Sections 4 and 5: Data Collection Procedures and Computer Processing, respectively.

Section 4 described the flow of information through the data collection process beginning with the receipt of the grant applicant file from NEA through the preparation of status reports. The narrative discussion covered the following topics:

- 1) File Creation
- 2) Mailout of Questionnaires to Eligible Applicants
- 3) Receipt and Control Subsystem
- 4) Manual Review and Edit
  - o Sorting Procedures
  - o Error Resolution
- 5) Nonrespondent Follow-up
- 6) Procedures for Maintaining Confidentiality of Data
- 7) File Updating
- 8) Status Reporting

`Also included in Section 4 were detailed flowcharts of all procedures and shells for various manual and automated records and reports.

# Economic Data Series For Arts and Cultural Organizations

# Project Documentation Outline

SECTION		INTRODUCTION Project Overview Project Schedule
1	1.2	rioject schedule
SECTION	2	PRETEST
	2.1	Methodology Results
	2.2	Results
	2.3	Recommended Revisions
SECTION	2	FEASIBILITY STUDY
SECTION	3 3.1-	Data Series Requirements
		Methodology
•	3.3	Cost Analysis
	3.4	Recommendations
SECTION	4	DATA COLLECTION
SEC HON		File Creation
	4.2	
	4.3	
	4.4	
	4.5	Nonrespondent Follow-up
	4.6	
	4.7 4.8	File Update Status Reporting
		•
SECTION	5	
	5.1	
•	5.2	
	5.3	Computer Edits Error Resolution
	5 4 5.5	Build Data File
	نسييب	
SECTION	6	ANALYSIS AND TABULATIONS
	6.1	
	6.2	Table Shells
	6.3 6.4	Tabulations Universe Analysis
	6.5	Analytical Report
		,
APPENDI	CES:	
	Α	Data Element Definitions
	В	Data Preparation Instructions
,	C	Collection Instruments .
	-D E	Project Control Forms Project Status Reports
	F	Tabulations
	Ġ	Applicant File Layout/Description
•	H	Data file Layout/Description
	I	Computer Edit Specifications
	J	Source Program Listings
	K	System JCL

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Section 5 described procedures for all automated processing steps including:

- 1) Universe Preparation
  - o Selection of New Applicants
  - o Manual Screening of Applicants and Updating New Applicant File
  - o Matching the Applicant With The Appropriate Survey Instrument
  - o Merging Files and Mailout of Questionnaires
- 2) Automated Receipt/Control
  - o Computer Interface with Receipt/Control Operations
  - o Status Reporting
  - o Response Rate Reports
- , 3) Computer Editing
  - o Specifications
  - o Data Preparation
  - o Edit (Procedures
  - 4) Error Resolution
  - 5) Building the Data File
    - o Content
    - o Structure

Also included were detailed graphic representations of these automated features and procedures.

These design materials were prepared, based upon the original specifications and methodology set forth in the RFP. Major modifications to specific details will be required to adapt these procedures to the revised data collection methodology and instruments, but the steps in the process and the overall design remain essentially the same. Relevant aspects of this documentation have been included in the narrative of this Final Report in Section 2.3.



# DISCUSSION OF THE IRS FORM 990 IN RELATION TO THE ECONOMIC DATA SERIES

Because there was great interest at NEA in the potential of the IRS Form 990, a draft (May 1981) of a report on this data source was prepared and submitted to the Research Division/at their request prior to the conclusion of our assessment of the 990 and, in particular, of our completion of an experiment with direct request to the IRS for 'hard copy' forms. The results of the special hardcopy request are thoroughly documented in Section 2.6.1 of this Final Report.

An outline of the structure of this draft report is presented below:

- A. The Form 990 A Description
  - 1. The New 990
  - 2. Organizations-Which File
- 3. When Organizations File
  - 4., Completion Requirements
  - 5. Accounting Methods
  - 6. Universe Coverage
  - 7. Form 990 Content
- B. Disclosure Regulations
  - 1. General
  - 2. Hardcopy Availability
  - 3. Automated Standard Extract
  - 4. Automated Special Extract
  - 5. Statistical Data
- C. Special Hardcopy Request (Incomplete)

Appended to the narrative were copies of the 1979 and 1981 forms and all supporting schedules.

The most relevant aspects of the discussion included in the draft report have been incorporated into the narrative of this Final Report in Section 2.6.1, with the exception of the detailed description of the contents of both the 1979 and 1981 (proposed) forms. That discussion is included here in this appendix-since it may be of interest to the reader.



#### 7. Form 990 Content

The purpose of the Form 990 is two-fold: to monitor tax exempt organizations to determine compliance with Federal laws and regulations and to provide an informative report that can be made available to the public. Federal laws and regulations with which tax exempt organizations must comply cover funds solicited from the public, lobbying expenses and inrelated business income. Consequently, the Form 990 is detailed in these areas. This monitoring aspect is the reason for the inclusion of some very specific items on the form.

The basic form for both the 1979 and the proposed 1981 versions is four pages in length and contains four (five on the 1981 version) financial statements, a "List of Officers, Directors, Trustees and their Compensation," and a section called "Statements of Certain Activities." This latter section is a set of questions included to determine whether the organization has changed activities, bylaws or other governing documents, had unrelated business income or political lobbying expenditures, had received donated services or facilities, and so on. The financial statements contain the bulk of the data which would be considered for an economic data collection effort. The discussion below will cover both versions and their relationship to general economic data needs.

Figures 1-a and 1-b show the two versions of the Statement of Support, Revenue, Expenses and Changes in Fund Balances. (The name of the statement for the 1979 version contained "Revenue" but not "Support." The change in name clears up any possible confusion on the part of some respondents about whether or not contributions are to be included. This statement covers Revenue and Support in detail and summarizes Expenses and Fund Balances, and is essentially the same for both versions (although the order of items has been changed). The major difference is in the comprehensiveness of the definitions and instructions (which grew from 6+ columns in the 1979 version to 10½ columns in 1981). In fact, only two line items have changed: "Royalties" (line 6-1979) has become "Other Investment Income" (line 7-1981) and "Payments to Affiliates" (line 16-1981) has been added.

Both versions combine all government contributions together regardless of source, i.e., Federal, State and Local government (line 1-c on the 1979 version and line 1-d on the 1981 version).

An additional problem with government monies is whether they are considered contributions (i.e., support) or program service revenue (i.e., earned income). The definition for both versions would suggest that all funds received from government sources by arts organizations, with the possible exception of performances and workshops conducted in the schools, should be classified as contributions. This is, of course, contrary to the reporting tradition in the performing arts (the same problem also arose during the pretest of the Economic Data Series questionnaire which specified placement of all government monies in one place). The 1981 version partially solves the problem in that the first line in Part IV (see Figure 3-a) requests all program service revenue from government sources. However, there still remains the problem of the specific source level of that government money (Federal, State, etc.).

The only other deficiency of the income side is in the lack of detail under "program service revenue" and "other revenue," lines 10 and 11 on the 1979 version and lines 2 and 11 on the 1981 version. For regulation of fund raising, this lack of detail does not present a problem. For measuring economic activity, however, it creates a significant omission of income specificity. Further explanation of this problem is found below under the discussion of Figures 3-a, 3-b and 3-c.

The second statement contained in both versions is the "Statement of Functional Expenses," Figures 2-a and 2-b (called 'Allocation of Expenses by function' on the 1979 version). This Statement is similar in both versions, although the arrangement of the columns has been changed (and improved) and some items have been added in the 1981 version. Postage and printing have been split apart in the 1981 version, legal and accounting services have been given individual lines, and the instructions specify that per diems are to be included in travel. In the 1979 version, no mention was made of per diems.

### 1979 Expenses

# Allocation of Expenses by Function

NOTE: If line 12, Part I is \$25,000 or less you should complete only the line items for columns (A) and (B), Part III. If line 12 is more than \$25,000 you must complete columns (A), (B), (C), and (D).

Note: Do not include amounts reported on	(A) Total	(8) Fundralsing	(C) Program services	(D) Menegement and general
line 5(b), 7(b), 8(b) 61, 5(5)				
21 Contributions, gifts, grants and similar amounts awarded (attach schedule)		·		
amounts awarded (attach schedule)				,
22 Benefits disbursed to 5 hours and, 23 Compensation of officers, directors and,	į		,	٠ .
23 Compensation of officers, directors and trustees				
trustees				) -
24 Other salaries and wages				
25 Pension plan contributions				
26 Other employee benefits				
26 Payroll taxes				
28 Fees for fundraising				
28 Fees for fundraising 29 Other professional services				,
30 Interest				
31 Occupancy 32 Rental and maintenance of equipment.				
			<b>I</b>	
33 Printing and postage  34 Telephone  35 Supplies	\$			,
34 Telephone				
35 Supplies				, , , , , , , , , , , , , , , , , , , ,
36 Iravei	l .			
37 Other expenses (itemize):				-
***************************************				
		_	-[	
- description (add lines				\ <b>X</b>
38 Total expenses before depreciation (add lines 21 through 37)				
21 through 37)		_	_	_
39 Depreciation, depletion, etc. 40 Grand total (add lines 38 and 39). Enter here		·  .	1	1
and on lines 13 through 15	.	<u> </u>	_!	

Figure 2-a

. 1981 Expenses

Functional Expenses \$25,000; complete	e columns (A), (B)	. (B) Program	(C) Management and general	(D) Fundralsing
Do not include amounts reported on line 6(b).  8(b), 9(b), 10(b), or 16 of Part I.  22 Grants and allocations (attach schedule)  23 Specific assistance to individuals  24 Benefits paid to or for members  25 Compensation of officers, directors, etc.  26 Other salaries and wages  27 Pension plan contributions  28 Other employee benefits  29 Payroll taxes  30 Professional fundraising fees  31 Accounting fees  32 Legal fees  33 Supplies  34 Telephone  35 Postage and shipping  36 Occupancy  37 Equipment rental and maintenance  38 Printing and publications  39 Travel  40 Conferences, conventions and meetings  41 Interest  42 Depreciation, depletion, etc. (attach schedule)  43 Other expenses (itemize):	(A) Total	iervices		
44 Total functional expenses (add lines 22 through 43)	• •			<u> </u>

. Figure 2-b

The one problem with this statement is in the lack of reference to payments made to fee-for-service personnel. Without specific mention made of this expense in the instructions, arts organizations may consider it either a "wage and salary" expense or an "other" expense, and there is no way to identify where it has been placed.

Figures 3-a, 3-b and 3-c contain relevant items from the 990 forms on Program Service Revenue and Expenses. The 1979 version contains only one statement concerning revenue, while the 1981 has two statements: one on Revenue, one on Expenses. Both versions instruct the organizations to fill in those programs which generate the most revenue or have the largest expenses. This open-ended format allows the organization to present its activities in whatever manner it deems best. From an economic analysis standpoint, this free format may create unusable data since it lacks uniformity. Unless specific types of activities are rigorously defined, the dollar figures which are attached will have no meaning. One can develop a descriptive picture from these statements, but no economic data base can be built.

Figures 4-a and 4-b contain the Balance Sheet and Fund Balances sections. The line items are slightly different from those designed for the Economic Data Series, but are equally useful for measuring economic activity. The only missing item is the amount of income (contributions) to the endowment and plant funds. (The discussion on this issue was covered above under Figures 1-a and 1-b.)

The other schedules and statements have a few pieces of data that would be useful for an economic picture. Schedule A (included in the Appendix), which is required of all 501 (c) (3) organizations, has a list of the five highest paid employees and the five highest paid fee-for-service personnel of those making more than \$30,000. This would provide some salary data at the top of the-pay scale, but no wage rates. Form 990 (also in the Appendix) would provide some data on unrelated business income. Not many arts organizations are currently

Expenses

343-046-1

(f) Total (add lines (a) through (e)) (should equal line 44(B))

Figure 3-C

'Assets' \	(A) Beginning of tax year	(B) End of tax year
1 Cash:		·
(a) Cash:  (a) Cavings and interest-bearing accounts		
(a) Savings and interest-bearing accounts:		
(b) Other  12 Accounts receivable minus allowance for doubtful accounts	•	
12 Accounts receivable		
(b) Loans to officers, directors and trustees (attach schedule)	***************************************	
	*************************	
the de the fattach schedule)		
48 Mortgage loans (number of loans >)		
40 Other Investments (attach schedule)		
50 Depreciable (depletable) assets (attach schedule):  (a) Beginning assets ▶		
(a) Beginning assets P minus accumulated depreciation P		
(b) Ending assets minus accumulated depression	·	
52 Other assets (attach schedule)		
52 Other assets (attach schedule).		
53 Total assets	·	
Liabilities		
54 Accounts payable		
55 Contributions, gifts, grants, etc., payable	,	***************************************
Re Leas from officers, directors and trustees (attach schedule)		
59 Other liabilities (attach schedule)	<u> </u>	
	1	
60 Total fiabilities		
Fund Balances and Net Worth		
Note: You must complete this section of the balance sheet based on the method of accounting you normally use. Please check either "Fund Accounting" or "All Others" and provide the information requested under the method you have checked.		
Fund Accounting All Others		
Check here		
61 Current funds:		<i>).\111111111111111111111111111111111</i>
(a) Unrestricted ./		
(b) Restricted		
62 Land, buildings and equipment Capital stock or trust principal		
Paid in or capital surplus		
Retained earnings or accumulated income .		-
64 Other	_ /	
65 Total fund balances	.	-
		/
	1	1

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Figure 4-a

### 1981: Balance sheet

	(A) Beginning of year	End of year			
Note: Columns (C) and (D) are optional. Columns (A) and (B) must be completed to the extent applicable.		(B) Tatal	(C) Unrestricted/ Expendable	(D) Restricted Nanexpendabi	
Assets -			}	:	
5 Cash—Non-interest bearing		<del></del>			
5 Savings and temporary cash investments					
7 Accounts receivable >			1	:	
minus al'owance for doubtful accounts			·		
Pledges receivable					
minus allowance for doubtful account					
Grants receivable					
Receivables due from officers, directors, trustors & ky employ-				_	
ees (attach schedule)					
1 Other notes and loans receivable	•		1		
minus allowance for doubtful accounts					
Inventories for sale or use					
Prepaid expenses and deferred charges	<u> </u>				
Investments—Securities (attach schedule)					
investments—land, buildings and equipment: basis >t					
minus accumulated depreciation	<b>_</b>				
Investments—other (attach schedule)					
Land, buildings and equipment: basis	-		1		
minus accumulated depreciation (attach schedule					
			.[		
Other assets:  Total assets (add lines 45 through 58).			l		
Liabilities	•		1 .		
Accounts payable and accrued expenses	-				
Grants payable				·	
Support and revenue designated for future periods (attach sched.)					
Loans from officers, directors, trustees and key employees (at-			: 1		
	·				
tach schedule)	[				
	-				
Other liabilities: Total liabilities (add lines 60 through 65)			·		
Fund Balances and Net Worth			1 1	•	
Organizations that use fund accounting, check here > _ and	•	-			
complete lines 67 through 70 and lines 74 and 75.		\ <del>-</del>	i . j	_	
· · · · · · · · · · · · · · · · · · ·			اا	-	
Current funds			-		
Land, buildings and equipment fund		)			
Endowment fund					
Other funds (Describe >) Organizations that do not use fund accounting, check here >	'	_			
		4 50	<u>,</u>		
and complete lines 71 through 75.	-	_~ ` ` `	1	·	
Capital stock or truck principal					
Paid In or capital surplus		, , , , , , , , , , , , , , , , , , , ,			
Retained earnings or accumulated income		,			
Total fund balances or net worth (see instructions)			//		

Figure 4-b



required to fill this out; but more will probably have to do so in the future as the IRS tightens its requirements. In the "Statement Regarding Certain Activities" (1979) or "Other Information" (1981), the option is provided for listing how much the organization received in donated services, facilities and equipment. The Form 990 specifically excludes this type of income and expense from the financial statements, but provides this one line to show the value of these in-kind donations.

# THE ECONOMIC CEŃSUSES: A Report on Their Usefulness in Describing Economic Activity of Arts Organizations

As a part of the Phase I extension, Informatics was contracted to review the Economic Censuses of U.S. businesses conducted every five years by the Census Bureau. The purpose of this review was to assess their usefulness as a data source on arts and cultural organizations of interest to NEA and to recommend modifications to the questionnaires that NEA might propose for the 1982 data collection cycle.

Through these censuses, the Bureau surveys establishments in the mineral industries; manufacturing, wholesale and retail trades; selected service industries; commercial fisheries; transportation and construction. Among the establishments surveyed are arts organizations. This report provided background on the economic censuses by describing the process used by the Census Bureau; it identified how the constituency of the National Endowment for the Arts falls within the censuses; it outlined changes suggested by Messrs. Sheldon Ziman and Michael Zampogna of the Census Bureau for the 1982 Census and detailed proposed changes that the Endowment could recommend to the Census Bureau.

The review process identified two areas of deficiency in the Census that impact the measurement of the economic activity of the arts universe. One problem is in the universe surveyed by the Census. It (does or may) exclude:

- o government owned or operated organizations,
- small (under \$10,000) organizations, especially those that are not true organizations but are affiliated with another nonprofit organization for Endowment application purposes, and
  - o organizations whose primary activity is not arts-related, e.g., universities that have theatres or museums.



The other problem is that in the manufacturing and retail industries, the most important measure (value of production and value of sales, respectively) is not especially meaningful to the arts. The more important measure for the arts is that of total expenses.

The modifications to the 1982 forms that were recommended included:

- o Census of Manufacturers (printing, publishing, records and tapes, etc.): possible addition of a question regarding tax exemption
- o Census of Service Industries (Performing Arts): many wording changes to improve data quality and using a separate form for "presenters" and "services allied to"
- o Census of Service Industries (Amusement and Recreation, i.e., Museums): many wording changes to improve data quality and changes to the questionnaire to match the performing arts questionnaire
- Census of Service Industries (Educational Services): Addition of a question to ascertain whether significant artistic activities are being carried out under the institution's auspices

No modifications were recommended to the Census of Distributive Trades (Miscellane etailing), the Census of Service Industries (Motion Pictures) and the Census of Membership Institutions.

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## THE ECONOMIC CENSUSES

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APPENDIX: NY University Study FEASIBILITY STUDY FOR AN ECONOMIC DATA PROGRAM ON THE CONDITION OF ARTS AND CULTURAL ORGANIZATIONS (Appendix 2A only).

The exhibits marked with asterisks are the instruments used by the Census Bureau.